

CITY OF BALTIMORE  
SINGLE AUDIT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

CITY OF BALTIMORE  
SINGLE AUDIT  
FOR THE YEAR ENDED JUNE 30, 2000

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## PART II

### REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING



**CITY OF BALTIMORE**

MARTIN O'MALLEY, Mayor

**DEPARTMENT OF AUDITS**

Room 321, City Hall  
Baltimore, Maryland 21202



111 South Calvert Street  
Baltimore, MD 21202

**Independent Auditors' Report on Compliance and on Internal Control  
Over Financial Reporting Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

December 22, 2000

The Mayor, City Council,  
Comptroller and Board of Estimates  
of the City of Baltimore, Maryland:

We have audited the general purpose financial statements of the City of Baltimore, Maryland, as of and for the year ended June 30, 2000, and have issued our report thereon dated December 22, 2000. Our report refers to the report of other auditors. The City's general purpose financial statements include the operations of the New Baltimore City Board of School Commissioners. Our audit, described below, did not include the operations of this component unit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the City of Baltimore, Maryland's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Baltimore, Maryland's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that misstatements

in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we anticipate reporting to management of the City of Baltimore, Maryland in a separate letter.

This report is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Yovonda D. Brooks, CPA  
City Auditor  
Department of Audits

KPMG LLP  
Independent Certified  
Public Accountants

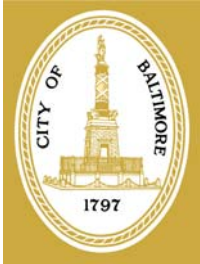
PART III

REPORT ON SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS

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## CITY OF BALTIMORE

MARTIN O'MALLEY, Mayor



## DEPARTMENT OF AUDITS

YOVONDA D. BROOKS, CPA  
City Auditor

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Baltimore, Maryland 21202  
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### INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 22, 2000

Honorable Joan M. Pratt, Comptroller  
And Other Members of the  
Board of Estimates  
City of Baltimore

We have audited the general purpose financial statements of the City of Baltimore, Maryland, as of and for the year ended June 30, 2000, and have issued our report thereon dated December 22, 2000. These general purpose financial statements are the responsibility of the City of Baltimore, Maryland's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We did not perform tests of compliance with requirements of federal financial assistance programs received by the New Baltimore City Board of School Commissioners and the Enoch Pratt Free Library. Consequently, although these entities' financial statements are included in the City's Comprehensive Annual Financial Report, these entities have not been included in this report. Both, the New Baltimore City Board of School Commissioners and the Enoch Pratt Free Library, are subject to separate single

audit in accordance with State requirements, and separate reports thereon for fiscal year 2000 have been previously issued. Federal financial assistance program expenditures covered in these separate reports totaled \$88,843,861.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the City of Baltimore, Maryland, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Office of Management and Budget Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

Yovonda D. Brooks, CPA  
City Auditor



SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30,2000

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
DEPARTMENT OF AGRICULTURE				
MARYLAND STATE DEPARTMENT OF EDUCATION				
Child and Adult Care Food Program - Day Care Centers FY 2000	10.558		366700	\$ 73,341
Child and Adult Care Food Program - Day Care Centers FY'99	10.558		366700	23,341
Child and Adult Care Food Program - Rec. Centers FY '00	10.558		537300	40,012
Child and Adult Care Food Program - Rec. Centers FY '99	10.558		537300	9,713
Child and Adult Care Food Program FY '00	10.558		014-220	3,697,536
Child and Adult Care Food Program FY'96	10.558		014-220	4
Child and Adult Care Food Program FY'97	10.558		014-220	842
Child and Adult Care Food Program FY'98	10.558		014-220	1,484
Child and Adult Care Food Program FY'99	10.558		014-220	1,929,332
Summer Food Service Program for Children FY'00	10.559		347041	126,005
Summer Food Service Program for Children FY'97	10.559		347041	1,348
Summer Food Service Program for Children FY'98	10.559		347041	1,331
Summer Food Service Program for Children FY'99	10.559			<u>1,603,693</u>
TOTAL MARYLAND STATE DEPARTMENT OF EDUCATION				<u>\$ 7,507,982</u>
MARYLAND STATE DEPARTMENT OF HEALTH AND MENTAL HYGIENE				
Healthy Start - WIC Grant FY '98	10.557		WI 294 HST	32,500
WIC Infrastructure	10.557		WI 302 WIS	66,975
Women, Infant, Children (WIC) Supplement FY '93	10.557		WI 213 WIC	247,592
Women, Infant, Children (WIC) Supplement FY '95	10.557		WI 213 WIC	567,290
Women, Infant, Children (WIC) Supplement FY'94	10.557		WI 213 WIC	(485,937)
Women, Infant, Children (WIC) Supplement FY'96	10.557		WI 213 WIC	(54,588)
Women, Infant, Children (WIC) Supplement FY'97	10.557		WI 213 WIC	(16,468)
Women, Infant, Children (WIC) Supplement FY'98	10.557		WI 213 WIC	(320)
Women, Infant, Children (WIC) Supplement FY'99	10.557		WI 213 WIC	198,909
Women, Infants and Children Food Program (WIC) FY 2000	10.557		WI 213 WIC	<u>1,558,212</u>
TOTAL MARYLAND STATE DEPARTMENT OF HEALTH AND MENTAL HYGIENE				<u>\$ 2,114,165</u>

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES				
Donated Foods for Title II Programs FY'95	10.568		CSA/FNS-96-005	152
Emergency Food Assistance Program FY '00	10.569		CSA/FNS-99-003-A1	750,861
Emergency Food Assistance Program FY'99	10.569		CSA/FNS-95-005	<u>724,594</u>
TOTAL MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES				<u>\$ 1,475,607</u>
MARYLAND STATE OFFICE ON AGING				
USDA Congregate Meals and Home Delivery FY'99	10.550		7-24-AAA-002	262,323
USDA Congregate Meals and Home Delivery, FY '00	10.550		7-24-AAA-002	<u>127,464</u>
TOTAL MARYLAND STATE OFFICE ON AGING				<u>\$ 389,787</u>
TOTAL DEPARTMENT OF AGRICULTURE				<u>\$ 11,487,541</u>
DEPARTMENT OF COMMERCE				
DIRECT GRANTS				
Economic Development Planning Grant	11.302	01-25-15951		25,427
Economic Development Planning	11.305	01-25-03606		19,069
Ft. Holabird-Title IX	11.307	01-39-01914		<u>27,045</u>
TOTAL DIRECT GRANTS				<u>\$ 71,541</u>
MARYLAND STATE DEPARTMENT OF NATURAL RESOURCES				
Critical Area Management Program Implementation FY'99	11.419	NA470Z0132	9000109	4,809
Critical Area Management Program Implementation, FY '00	11.419	NA97020164	K00P0200415	44,138
Resource Characterization of Stream Buffers	11.419	NA770Z0188		(4,704)
Resource Characterization of Stream Buffers FY '00	11.419		14-99-403CZM031	<u>16,343</u>
TOTAL MARYLAND STATE DEPARTMENT OF NATURAL RESOURCES				<u>\$ 60,586</u>
TOTAL DEPARTMENT OF COMMERCE				<u>\$ 132,127</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
<b>DIRECT GRANTS</b>				
CDBG-12	14.218	B86-MC-24-0010		(6,380)
CDBG-13	14.218	B87-MC-24-0010		(149,718)
CDBG-14	14.218	B88-MC-24-0010		16,172
CDBG-15	14.218	B89-MC-24-0010		(1,519)
CDBG-16	14.218	B90-MC-24-0010		204,635
CDBG-17	14.218	B91-MC-24-0010		(33,164)
CDBG-18	14.218	B92-MC-24-0010		(277,685)
CDBG-19	14.218	B93-MC-24-0010		485,904
CDBG-20	14.218	B94-MC-24-0010		240,133
CDBG-21	14.218	B95-MC-24-0010		(77,315)
CDBG-22	14.218	B96-MC-24-0010		224,276
CDBG-23	14.218	B97-MC-24-0010		570,715
CDBG-24	14.218	B98-MC-24-0010		6,701,144
CDBG-25	14.218	B99-MC-24-0010		29,836,888
UDAG Repayments	14.221			471,213
UDAG Repayments	14.221			135,000
Emergency Shelter Grant XI	14.231	S96-MC-24-0001		(16,947)
Emergency Shelter Grants Program	14.231	S97MC2-40001		166,985
Emergency Shelter Grants Program	14.231	S-98-MC-2-40001		188,807
Emergency Shelter Grants Program - FY '98	14.231	S-99-MC2-40001		736,509
1995 Super NOFA Supportive Housing Grant	14.235	MD06T150770		918,174
Supportive Housing FY '98	14.235	MD06B801-001 to '018		1,447,658
Supportive Housing Program	14.235	MD06B93-1297		731,680
Supportive Housing Program	14.235	MD06B94-1101		(27,505)
Supportive Housing Program-1997 Grant	14.235	MD06B97-0104 to		2,062,697
Supportive Housing Program-Super NOFA 1996, Year 2	14.235	MD06B96-0301 to		1,916,868
Shelter Plus Care FY'94	14.238	MD06C94-0123		446,469
Shelter Plus Care FY'97	14.238	MD06C93-1128		839,666
Shelter Plus Care FY'98	14.238	MDO6C95-0143		1,007,789
HOME Program FY '99	14.239	M-99-MC-24-0100		700,152

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
HOME Program FY'94	14.239	M-94-MC-24-0200		1,699
HOME Program FY'96	14.239	M-96-MC-24-0200		(36,537)
HOME Program FY'97	14.239	M-97-MC-24-0200		435,389
HOME Program FY'98	14.239	M-98-MC-0200		4,833,919
HOPWA 1998 Grant/Entitlement	14.241	MD06H98-F001		2,606,387
HOPWA FY '99/Competitive	14.241	MDH99-0022		81,103
HOPWA Grant FY '96/Competitive	14.241	MD06H96-0085		296,267
HOPWA Grant FY '98/Competitive	14.241	MD-H98-006		205,426
Housing Opportunities for Persons with AIDS - '99 Entitlement Grant	14.241			2,719,615
Housing Opportunity for Persons with AIDS (HOPWA) FY'95/Compet	14.241	MD06H95-0089		2,136
Housing Opportunity for Persons with AIDS (HOPWA) FY'95/Entitlmnt	14.241	MD06H95-F016		549
Housing Opportunity for Persons with AIDS (HOPWA) FY'96/Entitlmnt	14.241	MD06H96-F020		(431,519)
Housing Opportunity for Persons with AIDS (HOPWA) FY'97/Compet	14.241	MD06H97-0045		27,454
Housing Opportunity for Persons with AIDS (HOPWA) FY'97/Entitlmnt	14.241	MD06H97-F021		2,248,311
1994 Innovative Homeless Program FY'96	14.245	MD06I94-0317		(18,851)
Innovative Homeless Demonstration Project FY'97	14.245	MD06I95-0016		9,242
Historic East Baltimore Community Action Coalition - HUD 108 Loan	14.248	B95-MC-24-0010-A		3,056,686
Nehemiah III Housing - HUD 108 Loan	14.248	B92-MC-24-0010		(133,952)
Public Housing - HUD 108 Loan	14.248	B96-MC-24-0010		815,000
Rental Rehabilitation	14.248			194,915
Riviera Development	14.248	UOG #052-44113		1,717,967
Sandtown EDI Housing	14.248	B97-MC-24-0010		127,301
Sandtown Winchester - HUD 108 Loan	14.248	B94-MC-24-0010		2,170,645
Lead Abatement Action	14.900	MD LHC0092-98		861
Lead Abatement Action	14.900	MDLHC0092-98		522,231
Lead Abatement Action - Phase II	14.900	MDLAG 0045-95		43,341
Lead Based Paint Abatement L/M Inc. Private Housing	14.900	MDLAG0005-93		57,897
Lead Based Paint Abatement Project	14.900	MDLAG0045-96		<u>160,218</u>
<b>TOTAL DIRECT GRANTS</b>				<b><u>\$ 71,173,001</u></b>

MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Supp. Asst. for Facilities to Assist the Homeless (SAFAH I)	14.235	MD 911108-1025	CSA/SF 96-001	4
Supp. Asst. for Facilities to Assist the Homeless (SAFAH II)	14.235	MD-06S92-1036	CSA/SF-09/94-001	(35,016)
TOTAL MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES				<u>(\$ 35,012)</u>
MARYLAND STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT				
Section B New Construction - TEMHA	14.182		S00P6000220	28,500
TOTAL MARYLAND STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT				<u>\$ 28,500</u>
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>\$ 71,166,489</u>
DEPARTMENT OF JUSTICE				
DIRECT GRANTS				
U.S. Dept. of Justice - Asset Forfeitures	16 (3-a)			61,854
U.S. Dept. of Justice - Asset Forfeitures	16 (3-a)			6,761
U.S. Dept. of Justice - Asset Sharing (Police)	16 (3-a)			495,441
Domestic Preparedness Equipment Support	16.007	98-TE-CX-0041		190,641
Forensic DNA Laboratory Improvement	16.560	1999-DN-VX-0008		46,281
Restructuring the Role of the Police Sergeants	16.560	96-IJ-CX-0086		21,598
High Intensity Drug Trafficking (HIDTA) FY'00	16.579	248670		58,550
High Intensity Drug Trafficking (HIDTA) FY'99	16.579	19PWBP-529		22,996
Comprehensive Communities Phase II	16.580	94-MU-CX-0013		(259,092)
Grants to Encourage Arrest Policies	16.590	97-WE-VX-0032		255,717
Local Law Enforcement Block Grant FY'96	16.592	96-LB-VX-3615		374,270
Local Law Enforcement Block Grant FY'97	16.592	97-LB-VX-2832		2,793,417
Local Law Enforcement Block Grant Round III (FY'98)	16.592	98LBVX2832		2,279,891
Local Law Enforcement Block Grants Program - Round IV	16.592	2000-LB-VX-0446		130,776
COPS Distressed Neighborhood Pilot Program	16.595	98CQWX0017		2,157,985
Weed and Seed	16.595			36,472
Weed and Seed	16.595	1999-WS-QX-0104		13,579
311 Nonemergency Telecommunications Pilot Project	16.710	96-CN-WX-0022		6,093
Advancing Community Policing	16.710	97PAWXX012		461,781

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
COPS 311 Technology Grant	16.710	1999CKWX0032		155,415
COPS Ahead	16.710	95-CC-WX-0136		1,125,605
COPS Community Policing to Combat Domestic Violence	16.710	96-DV-WX-0101		17,158
COPS MORE FY'96 Program	16.710	96-CL-WX-0052		54,920
School Based Partnerships	16.710	98SBWX0077		36,998
Maryland Police Corps Plan	16.712	96-TC-MD-4115		<u>214,316</u>
<b>TOTAL DIRECT GRANTS</b>				<b><u>\$ 10,759,423</u></b>
<b>MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES</b>				
Family Bereavement Center	16.575		CSA/CVA-99-020-A1	100,754
Family Bereavement Center FY'97	16.575		CSA/CVA-97-023	1,103
Family Bereavement Center FY'99	16.575		CSA/CVA-99-020	<u>32,657</u>
<b>TOTAL MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES</b>				<b><u>\$ 134,514</u></b>
<b>MARYLAND JUVENILE JUSTICE ADVISORY COUNCIL</b>				
Stopping Adolescent Violence Early (SAVE) FY '00	16.523		JHIB-1999-0013	24,637
Stopping Adolescent Violence Early (SAVE) FY '99	16.523		JAIB-98-013	168,055
Juvenile Court Early Intervention Project FY'90	16.540	89-JFCX-0024	89-JDJJ1-9002	366
Baltimore Hot Spots Program	16.579		DLE-97-0400 through	30,684
Community Court Coordinator	16.579		DLE-95-382	72,261
Early Warning Sign Intervention & Resolution	16.579		DLE-99-575	30,934
Hot Spots Initiative Round II	16.579		24**-DL98-0400 through -0404	553,005
Hot Spots Initiative, Round III	16.579		24**DL99-0400 to 0404	29,160
Physical Child Abuse - A Fresh Approach	16.579		DLE-98-487	44,389
Police Athletic League / Partners for Learning	16.579		DLE-96-358	(14,819)
Police Athletic League Canton Project II	16.579		DLE-97-305	32,639
Police Corps Recruitment and Public Relations Campaign	16.579		DLE-96-376	(1,491)
Reverse 911 Interactive Community Policing Program	16.579			47,025
Southwest Initiative III	16.579		DLE98-331	23,438
Video Patrol Program	16.579		DLE-93-283	111
Domestic Violence Court	16.588		VAWA-97-095P	(554)

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Violence Against Women Program Coordinator	16.588		VAWA-96-047	16,604
Violence Against Women Program Coordinator	16.588		VAWA99-007	9,102
Grants to Encourage Arrest Policies	16.590		GTEAP-97-010	10,555
Grants to Encourage Arrest Policies	16.590		GTEAP-098-024	<u>62,613</u>
TOTAL MARYLAND JUVENILE JUSTICE ADVISORY COUNCIL				<u>\$ 1,138,714</u>
DIRECT GRANTS				
Differentiated Case Mgmt. - Civil Docket	16 (3-a)	GSA	SJI-94-08W-A-041	<u>(1,035)</u>
TOTAL DIRECT GRANTS				<u>(\$ 1,035)</u>
TOTAL DEPARTMENT OF JUSTICE				<u>\$ 12,031,616</u>
DEPARTMENT OF LABOR				
DIRECT GRANTS				
JTPA One-Stop Local Learning Labs/Test Sites	17.207	X-5480-5-00-80-60		3,340
Senior Aides Program FY '00	17.235	D61357008155		408,109
Senior Aides Program FY'99	17.235	D-6636-8-00-81-55		37,915
Out - Of - School Youth Pilot Demonstration Program	17.249	F-7343-9-00-80-60		645,734
School to Work Out of School Youth Demonstration	17.249	U-6350-7-00-88-60		22,003
Urban/Rural Opportunity Grant	17.249	U-780-9-00-88-6		<u>11,561</u>
TOTAL DIRECT GRANTS				<u>\$ 1,128,662</u>
MARYLAND STATE DEPARTMENT OF EDUCATION				
Maryland's Tomorrow Program FY '00	17.248		930240	236,239
Maryland's Tomorrow Program FY'98	17.248		830329	2,343
Maryland's Tomorrow Program FY'99	17.248		930240	79,441
School to Careers	17.249		731881-01/ 02	65,410
School to Careers	17.249		831444-01/02&03	120,889
Maryland's Tomorrow FY'96	17.250		630389	<u>(91)</u>
TOTAL MARYLAND STATE DEPARTMENT OF EDUCATION				<u>\$ 504,231</u>



**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
MARYLAND STATE DEPARTMENT OF LABOR, LICENSING AND REGULATION				
JTPA Title III Trade Adjustment Assistance	17.245		38.03.00.461J350.15	7,857
Individual Training Accounts	17.246	AN-10151-00-60		6,865
JTPA - EDWAA FY'98	17.246		34.07.01.04.982J350.43	928,271
JTPA EDWAA Title III PY '99	17.246		P00B9000239	1,158,062
JTPA Title III - EDWAA FY'97	17.246		34.07.01.04.982J350.30	50,281
JTPA Title III Economic Dislocated Workers Adj. Assistance	17.246		38.03.00.422J330.29	4,000
Youth Opportunity	17.249	AZ-10110-00-60		1,619
JTPA - Title IIA Adult Grant FY'98	17.250		34.07.01.04.616J350.40	1,164,828
JTPA - Title IIA Adult Grant PY '99	17.250		P00B9000231	2,609,559
JTPA Title I Administrative Cost Pool FY 2000	17.250			1,235,594
JTPA Title I Administrative Cost Pool FY'94	17.250			(1,499,705)
JTPA Title I Administrative Cost Pool FY'95	17.250			(649)
JTPA Title I Administrative Cost Pool FY'96	17.250			303
JTPA Title I Administrative Cost Pool FY'98	17.250			38,330
JTPA Title I Program Cost Pool FY '00	17.250			90,511
JTPA Title I Program Cost Pool FY'99	17.250			(243,228)
JTPA Title II A - Adult Program FY'95	17.250		38.03.00.216J330.19	48
JTPA Title II A 5% Older Worker	17.250		34.07.01.04.610J350.34	14,503
JTPA Title II A 5% Older Worker Grant	17.250		38.03.00.410J350.19	9,183
JTPA Title II A Adult Grant	17.250		38.03.00.416J350.18	78,904
JTPA Title II A Adult Grant FY'97	17.250		34.07.01.04.616J350.33	329,472
JTPA Title II Administrative Cost Pool FY '97	17.250			4,445
JTPA Title II B Summer Youth Empl & Trng FY'96	17.250		38.03.00.414J350.20	(1,579)
JTPA Title II B Summer Youth Empl & Trng FY'97	17.250		34.07.01.04.614J350.32	(16,489)
JTPA Title II B Summer Youth Employment Training FY'98	17.250		34.07.01.04.614J350.41	(53,549)
JTPA Title II C Youth Grant	17.250		38.03.00.415J350.17	94,002
JTPA Title II C Youth Grant	17.250		38.03.00.215J350.10	5,947
JTPA Title II C Youth Grant FY'97	17.250		34.07.01.04.615J350.35	40,546
JTPA Title IIA 5% Incentive Grant FY '97	17.250		34-07-01-04.6085 350.37	88,349
JTPA Title IIA 5% Older Worker Grant FY'98	17.250		34.07.01.04.610J350.38	104,422

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
JTPA Title IIA 5% Older Worker Grant PY '99	17.250		P00B9000250	147,893
JTPA Title IIB - Summer Youth Employment Training FY '00	17.250		P00B8000203	2,682,147
JTPA Title IIC - Youth Grant FY'98	17.250		34.07.01.04.615J350.39	451,970
JTPA Title IIC - Youth Grant PY '99	17.250		P00B9000264	1,679,280
Welfare - To - Work	17.253		P00B9000032	3,506,855
Welfare to Work Competitive Grant	17.253	Y 7192-9-00-81-60		<u>220,958</u>
TOTAL MARYLAND STATE DEPARTMENT OF LABOR, LICENSING AND REGULATION				<u>\$ 14,939,805</u>
TOTAL DEPARTMENT OF LABOR				<u>\$ 16,572,698</u>
DEPARTMENT OF TRANSPORTATION				
DIRECT GRANTS				
North Avenue/Lex. Mkt./Reis. Tran. Stat.	20.500	MD-03-0015		<u>(2,000)</u>
TOTAL DIRECT GRANTS				<u>(\$ 2,000)</u>
BALTIMORE REGIONAL COUNCIL OF GOVERNMENTS				
UPWP Administration	20.505		L00B-C-L04B-C, L06B-C,	86,299
UPWP Administration FY'98	20.505		L80B-C,L82B-C,L83B-C,L86B-	(5,814)
UPWP Administration FY'99	20.505		L-90B-C; L-91B-C; L-92B-C;	<u>(16,697)</u>
TOTAL BALTIMORE REGIONAL COUNCIL OF GOVERNMENTS				<u>\$ 63,788</u>
MARYLAND STATE DEPARTMENT OF TRANSPORTATION				
33rd. Street: Greenmount to Hillen Road	20.205	STP - 000S(221)	315-007-815	8,315
'94 Bridge Inspection Program	20.205	BR-NBIS(83)N	269-044-815	11,496
'94 Turn Signal Amber Lights	20.205	STPG-000S(141)E	315-015-815	5,069
Annapolis Road Bridge	20.205			(156)
B & O Can Shop Street Modernization	20.205	STP-1(478)E	AW1885125	4,780
Baltimore Waterfront Promenade	20.205	STP-1(446)E	AW-184-A21 & AW-184-B51	15,707
Balto. St. Bridge Over Gwynns Falls and CSX	20.205	BHM-3062(2)	269-039-815	1,612,892
Boston Street: Chester to Conkling	20.205	IX-3045(9)N	311-213-815	31,428

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Boston Street: Chester to Conkling	20.205	NHG-3045(10)	316-003-815	93,066
Bridge over Herring Run and Moravia Ramp A	20.205	IX-IXG-3018(4)	311-208-815	692
Cleaning and Painting Two Ramp Bridge	20.205	IM-000S(552)E	269-050-815	25,376
Clifton Avenue Bridge O/Windsor Mill Rd.	20.205	BH-M3592(1)	269-018-815	1,860,394
CSX Rail Crossing	20.205			(1,402)
Downtown Transit Study	20.205	STP-000S(318)	315-019-815	5,037
Federal Hill Brick Walkway	20.205	STP-1(477)E	AW1875125	131,840
Frederick Avenue Bridge Over Amtrak	20.205	BHM-3012(11)	269-052-815	2,198,142
FY 1999 Bridge Inspection	20.205			462,086
FY'98 Training Grant	20.205	STP-0097(999)	317-004-815	151,895
Gwynns Falls Greenway Enhancement	20.205	STP-1(475)	AW-185-5125	830,603
Hamilton Ave. Woodbourne - Harford	20.205	STP - 000S(221)	315-006-815	(11,137)
Howard Street Bridge Over I95	20.205	BHF3069(11)E	269-049-815	84,596
I-83 Biddle Street Bridge	20.205	IXG-000S(115)	311-184-815	6,814
I-83 Rehab: Calvert Street	20.205	BH-000S(326)N	269-045-815	12,921
I-83 Rehab: Charles St Bridge over JFX Co #98010	20.205	BRF -3071(2)N	269-057-815	505,654
I-83 Rehab: Howard St. to Union Avenue	20.205	IX-83-1(48)5	311-124-815	34
I-83 Rehab: NCL to South CSL	20.205	IX-83-1(146)	311-122-815	(83)
I-83: Howard to Eager	20.205	IM-IR-83-1(87)	243-063-815	119,233
I-895/Lombard - Ponca Streets Interchange	20.205	NH-G-000S(235)N	316-001-815	8,304
I-895/Lombard-Ponca Streets Interchange	20.205	IR-G-000S(232)N	243-085-815	1,315
I-95 Widening: Caton to Russell	20.205	IX-95-4(146)50	311-192-815	(1,591)
Key Highway: Covington to Cross	20.205	IX-IXG-3068(2)	311-210-815	775
Lakewood Ave. Storm Drain Extention from Outfall to Dillon St.	20.205	NH-1(312)	316-002-815	13,993
Lancaster Street & Bulkhead Improvements	20.205			(737)
Liberty Heights Ave. Bridge Crossing	20.205	STPG234-1(16)	315-022-815	1,179,934
Liberty Hgts Ave.: Powder Mill - Callaway	20.205	STP-234-1(17)	315-003-815	1,566
Maryland Avenue Bridge over JFX	20.205	IXG-83-1(170)	311-198-815	6,519
Monroe Street Viaduct	20.205			(80,967)
Monument Street: Fallsway to Ensor	20.205	STP-G-3041(1)N	315-004-815	7,487
Mount Street Bridge Over Amtrak	20.205	BRO-1(278)E	269-042-815	1,482,095

**CITY OF BALTIMORE - SINGLE AUDIT  
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FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Newgate Vail	20.205			(189)
Newkirk, Fleet, Cedonia, O'Donnell Cut-off	20.205	STP-STPG-000S(224)	315-009-815	2,180
North Ave.: Aisquith to Harford	20.205	STP-281-1(10)	315-001-815	930
Obsolete Traffic Controllers	20.205	MG-000S(26)	231-073-815	(6,405)
O'Donnell Street Bridge	20.205	BHM-3047(3)N	269-040-815	4,537,703
Paper Mill Road Bridge Construction	20.205	DPI-0007(001)	314-001-815	120,951
Patapsco Ave.: Potee St. to Shell Rd.	20.205	STP-00S(220)	315-005-815	429
Patapsco Avenue Bridge Over Patapsco River	20.205	BHF-NHG-3009(9)N	269-043-815	2,292
Potee Street Bridge over Conrail RR (PE)	20.205	BHF-119-1(50)	269-020-815	11,797
Project Vision 1996 "13"	20.205	STP-000S(508)	315-026-815	38,965
Project Vision 1996 "A"	20.205	DPU-0031(001)	314-008-815	3,906
Project Vision 94B	20.205	DPU-0031(001)E	314-006-815	1,153
Project Vision St: Various Locations Co #3382	20.205	DPU-0031(001)E	314-002-815	(18,140)
Project Vision St: Various Locations Co #3399	20.205	DPU-0031(001)E	314-004-815	(8,482)
Project Vision St: Various Locations Co #3409	20.205	DPU-0031(001)E	314-005-815	1,455
Project Vision Streets-Variou Locations	20.205	DPU-0031(001)E	314-003-815	(156)
Project Vision: Resurfacing Co #95315	20.205	DPU-331(001)E	314-007-815	2,362
Reisterstown Road: N. Parkway to NCL	20.205	IX-IXG-3017(10)	311-207-815	(5,802)
Restoration of President Street Station	20.205	STP(1)355E	AW-634-451-025	1,073
Resurf. Druid Park Dr., Greenspring Ave.	20.205	STP-STPG-000S(227)	315-012-815	14,704
Resurf. Preston, Univ. Pkway, Madison St.	20.205	STP-STPG-000S(225)	315-010-815	(39,777)
Resurfacing of Cross Country Blvd. and Echodale Ave.	20.205	IX-IXG-000-S(313)E	311-212-815	1,458
Resurfacing Project Vision	20.205	DPU-0031(001)	314-010-815	3,216
Resurfacing: Pennington Avenue Co #3464	20.205	STP-3001(25)E	315-017-815	2,150
Resurfacing: Various Locations Co #3413	20.205	STP-000S(226)	315-011-815	4,624
Resurfacing: Various Locations Co #3415	20.205	STP-000S(228)	315-013-815	11,500
Resurfacing: Various Locations Co #3516	20.205	STP-000S(229)	315-014-815	2,293
Roland Avenue Enhancement Project	20.205			951
Urban Rapid Transit System	20.205			127,001
Urban Training Corps Program	20.205		317-006-815	141,680
Ridesharing FY'97	20.512	STPG-CRPL(37)N	BC 315-027-815	2,150

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Ridesharing FY'98	20.512	STPG-CRPL(38)N	BC 315-028-815	(4)
Ridesharing FY'99	20.512	STPG-CRPL(39)N	BC 315-029-815	<u>840</u>
TOTAL MARYLAND STATE DEPARTMENT OF TRANSPORTATION				<u>\$ 15,742,793</u>
TOTAL DEPARTMENT OF TRANSPORTATION				<u>\$ 15,804,581</u>
DEPARTMENT OF TREASURY				
DIRECT GRANTS				
G.R.E.A.T. Program (Gang Resistance Education & Training) FY'97	21 (3-b)	97288001		(7,809)
G.R.E.A.T. Program (Gang Resistance Education & Training) FY'98	21 (3-b)	98429077		<u>4,422</u>
G.R.E.A.T. Program (Gang Resistance Education & Training) FY'99	21 (3-b)	99429036		<u>292,553</u>
TOTAL DIRECT GRANTS				<u>\$ 289,166</u>
TOTAL DEPARTMENT OF TREASURY				<u>\$ 289,166</u>
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				
DIRECT GRANTS				
Equal Employment Opportunity	30.002	9/5010/0004		8,152
Equal Employment Opportunity FY'96	30.002	6/5010/0004		<u>121,045</u>
TOTAL DIRECT GRANTS				<u>\$ 129,197</u>
TOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				<u>\$ 129,197</u>
FEDERAL MEDIATION AND CONCILIATION SERVICE				
DIRECT GRANTS				
Operational Review and Workplace Effectiveness	34.002	97MD/PS-003		<u>10,837</u>
TOTAL DIRECT GRANTS				<u>\$ 10,837</u>
TOTAL FEDERAL MEDIATION AND CONCILIATION SERVICE				<u>\$ 10,837</u>

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
ENVIRONMENTAL PROTECTION AGENCY				
DIRECT GRANTS				
Back River Plant Odor Control	66.418	C240621-40		3,539,131
Central Process Monitoring & Control at BR	66.418	C-240621-44	SC 720	224,683
Chlorine Distribution System: at BRWWTP	66.418	C-240621-27	SC 5506	19,668
Clarifiers at Back River Waste Water Treat Plant	66.418	C-240310-01	SC 7541	1,700
SC722 - Nitrification/Denitrification	66.418	C240621-42		1,247
SC728 - New Nitrification/Denitrification	66.418	C240621-43		1,588,370
SC740 - MOD II - Back River	66.418	C240621-27		230,689
Sludge Thickening at Back River	66.418	C240621-45	SC 736	1,105,535
Thickened Sludge Pumps	66.418	C240621-45		17,639
Waste Pickle Liquor Facility	66.418	C240621-10		168
Brownfield Development Progrm	66.802	V-993393-01-0		<u>42,849</u>
TOTAL DIRECT GRANTS				<u>\$ 6,771,679</u>
MARYLAND STATE DEPARTMENT OF THE ENVIRONMENT				
Brooklyn Pumping Station - State Revolving Loan Fund	66.458	52-600769	WQ98-040-03L	84,124
Dundalk Pumping Station - State Revolving Loan Fund	66.458	52-600769	WQ98-040-03L	1,108
Eastern Avenue Pumping Station - State Revolving Loan Fund	66.458	52-600769	WQ98-041-03L	936,489
Eastern Avenue Sewer Mains - State Revolving Loan Fund	66.458	52-600769	C240882-01L	655,228
PWWTP-Fine Screens - State Revolving Loan Fund	66.458	52-600769	C240623-09L	76,990
PWWTP-Grit Removal - State Revolving Loan Fund	66.458	52-600769	C240623-08L	7,869
PWWTP-Oxygen Reactor Renovation - State Revolving Loan Fund	66.458	52-600769	WQ98-035-03L	372,968
PWWTP-Primary Settling Tank - State Revolving Loan Fund	66.458	52-600769	WQ98-034-03L	83,479
PWWTP-Process Control - State Revolving Loan Fund	66.458	52-600769	C240623-10L	<u>50,715</u>
TOTAL MARYLAND STATE DEPARTMENT OF THE ENVIRONMENT				<u>\$ 2,268,970</u>
TOTAL ENVIRONMENTAL PROTECTION AGENCY				<u>\$ 9,040,649</u>
DEPARTMENT OF ENERGY				

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
MARYLAND STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT				
Kansas Stripperwell FY'93	81.042		CAA/WE/KAN/06-93-03	1,011
Weatherization (DOE) FY '00	81.042		SOOP0200327	542,205
Weatherization (DOE) FY '94	81.042		CAA/WE/DOE/03-94-03	8
Weatherization (DOE) FY '95	81.042		C00 33 46 EA4	4
Weatherization (DOE) FY'99	81.042			<u>235,084</u>
TOTAL MARYLAND STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT				<u>\$ 778,312</u>
TOTAL DEPARTMENT OF ENERGY				<u>\$ 778,312</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY				
DIRECT GRANTS				
Community Based Arson Awareness	83.534	EMA 1998 GR0557		<u>16,609</u>
TOTAL DIRECT GRANTS				<u>\$ 16,609</u>
MARYLAND EMERGENCY MANAGEMENT AND CIVIL DEFENSE AGENCY				
Emergency Management Assistance Program FY '00	83.503	EMP-00-PA-3003		12,623
Flood Plain Management Plan	83.536		FMA7	<u>14,534</u>
TOTAL MARYLAND EMERGENCY MANAGEMENT AND CIVIL DEFENSE AGENCY				<u>\$ 27,157</u>
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY				<u>\$ 43,766</u>
DEPARTMENT OF EDUCATION				
DIRECT GRANTS				
School To Work	84.278A	V278A50144		71,106
School to Work Opportunities	84.278A	V278A50144-97A		<u>2,864</u>
TOTAL DIRECT GRANTS				<u>\$ 73,970</u>
MARYLAND STATE DEPARTMENT OF EDUCATION				

**CITY OF BALTIMORE - SINGLE AUDIT  
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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Infants & Toddlers - Consolidated Local Implementation Grant	84.027		SG030744	162,840
Infants & Toddlers-Consolidated Local Implementation Grant	84.027		930594	16,938
Infants & Toddlers - Consolidated Local Implementation Grant	84.181		SG030744	908,477
Infants & Toddlers Program - Healthy Start Training FY'98	84.181		831448	41,728
Infants & Toddlers-Consolidated Local Implementation Grant	84.181		930594	94,498
Infants and Toddlers Program	84.181		830239	<u>(97,941)</u>
TOTAL MARYLAND STATE DEPARTMENT OF EDUCATION				<u>\$ 1,126,540</u>
MARYLAND STATE DEPARTMENT OF HEALTH AND MENTAL HYGIENE				
Substance Abuse Prevention Program FY '00	84.186		MU 505 ADP	66,621
Substance Abuse Prevention Program FY'98	84.186		MU 505 ADP	(1,970)
Substance Abuse Prevention Program FY'99	84.186		MU 505 ADP	<u>9,327</u>
TOTAL MARYLAND STATE DEPARTMENT OF HEALTH AND MENTAL HYGIENE				<u>\$ 73,978</u>
MARYLAND GOVERNOR'S DRUG AND ALCOHOL ABUSE COMMISSION				
Children of Substance Abusers FY '90	84.186		GSP 89 029	29
Children of Substance Abusers FY '96	84.186		GSP-95-061; GSP-95-045	<u>453</u>
TOTAL MARYLAND GOVERNOR'S DRUG AND ALCOHOL ABUSE COMMISSION				<u>\$ 482</u>
MARYLAND GOVERNOR'S OFFICE FOR CHILDREN AND YOUTH				
Reaching Families Early FY'96	84.181		9624 D 96	<u>3,513</u>
TOTAL MARYLAND GOVERNOR'S OFFICE FOR CHILDREN AND YOUTH				<u>\$ 3,513</u>
TOTAL DEPARTMENT OF EDUCATION				<u>\$ 1,278,483</u>
MISCELLANEOUS FOUNDATIONS & COMMISSIONS				
DIRECT GRANTS				
Senior Companion Program FY '00	94.016	436A017/10		216,480
Senior Companion Program FY '96	94.016	436A017/06		(3,410)
Senior Companion Program FY'97	94.016	436A017/07		36,413



**CITY OF BALTIMORE - SINGLE AUDIT  
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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Senior Companion Program FY'98	94.016	436A017/08		(12,413)
Senior Companion Program FY'99	94.016	436A017/09		85,677
TOTAL DIRECT GRANTS				<u>\$ 322,747</u>
TOTAL MISCELLANEOUS FOUNDATIONS & COMMISSIONS				<u>\$ 322,747</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
DIRECT GRANTS				
Tuberculosis Control Program/AIDS FY '00	93.116	U52/CCU 300466-19-1		338,138
Tuberculosis Control Program/AIDS FY '94	93.116	U52/CCU300466-13-2		1,101
Tuberculosis Control Program/AIDS FY'96	93.116	U52/CCU300466-15-1		(3,367)
Tuberculosis Control Program/AIDS FY'97	93.116	U52/CCU300466-16-1		16
Tuberculosis Control Program/AIDS FY'98	93.116	U52/CCU300466-17		67,207
Tuberculosis Control Program/AIDS FY'99	93.116	U52/CCU300466-18		429,996
Healthy Schools/Healthy Communities FY '00	93.151	G H2D CS00071,		166,655
Healthy Schools/Healthy Communities FY '97	93.151	CSHH0019-01-0		8,400
Healthy Schools/Healthy Communities FY'95	93.151	CSHHS0019-01-0		4,773
Healthy Schools/Healthy Communities FY'96	93.151	CSHHS0019-01-0		8,400
Healthy Schools/Healthy Communities FY'98	93.151	CSHHS0019-04-0		8,093
Healthy Schools/Healthy Communities FY'99	93.151	CS HHS 0019		200,089
Environmental Health	93.161	U50/ATU386277-01-1		11,756
Partnership for Drug Free Neighborhoods	93.194	4-H865SP03224-05		8
Target Capacity Expansion Program	93.230	6H79 TI 11576-01-1		154,063
Community Food and Nutrition FY '96	93.571	90 EN0145/01		(26,830)
Community Food and Nutrition FY '97	93.571	90 EN0145/01		(20,230)
CAA Children's Services - Carroll County Head Start FY '00	93.600	03CH3303/01		552,497
CAA Children's Services - Early Head Start FY '00	93.600	03YC0006/02		1,407,312
CAA Children's Services - Head Start FY '00	93.600	03CH0207/35		16,529,262
CAA Children's Services - Headstart FY '94	93.600	03CH0207/29		430
CAA Children's Services-Early Headstart FY'99	93.600	03YC006/01		374,473
CAA Children's Services-Headstart FY'98	93.600	03CH0207/33		100,906

**CITY OF BALTIMORE - SINGLE AUDIT  
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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
CAA Children's Services-Headstart FY'99	93.600	03CH0207/34		1,074,236
Ryan White Title I - HIV Emergency Relief FY '93	93.914	BRH 890017-02-1		(12,249)
Ryan White Title I - HIV Emergency Relief FY'94	93.914	BRH 890017-03-0		(177)
Ryan White Title I - HIV Emergency Relief FY'97	93.914	BRH 890017-06-0		(6,852)
Ryan White Title I - HIV Emergency Relief FY'98	93.914	BRH 890017-07-0		77,966
Ryan White Title I - HIV Emergency Relief FY'99	93.914	5 H89 HA 00017-08		9,962,143
HIV Emergency	93.915	5H89HA00017-09		4,458,638
Baltimore City Healthy Start Program FY'97	93.926	5 STH-24C004-05-3		(25,934)
Healthy Start	93.926	2 H96 MC00009-08		1,959,713
Healthy Start	93.926	5H96 MC 00009071		1,232,483
Healthy Start FY'98	93.926	STH-24C004-06-2		(50,283)
Healthy Start Initiative FY'93	93.926	6 STH-24C004-03-2		4
Res Demo STD Treatment	93.941	CCU 315545-01-1		211,645
Sexually Transmitted Disease Accelerated Prevention Campaign FY '00	93.977	H25/CCH 304322-10		401,726
Sexually Transmitted Disease Accelerated Prevention Campaign FY'96	93.977	H25/CCH304322-06-1		36
Sexually Transmitted Disease Accelerated Prevention Campaign FY'97	93.977	H25/CCH304322-07-1		227,027
Sexually Transmitted Disease Accelerated Prevention Campaign FY'98	93.977	H25/CCH304S22-08		(182,162)
Sexually Transmitted Disease Accelerated Prevention Campaign FY'99	93.977	H25/CCH 304322-09		790,237
Sexually Transmitted Disease Control Program FY'94	93.977	H25/CCH304322-04-4		4
Sexually Transmitted Disease Control Program FY'95	93.977	H25/CCH304322-05-4		28
STD Professional Training Center/AIDS FY'96	93.978	R30/CCR300920-11-1		(334)
STD/HIV Prevention Training Center	93.978	R30/CCR300920-15-2		31,602
STD/HIV Prevention Training Center FY '96	93.978	R30/CCR300920-12		4
STD/HIV Prevention Training Center FY'97	93.978	R30/CCR300920-13		184
STD/HIV Prevention Training Center FY'98	93.978	R30/CCR300926-14		30,329
STD/HIV Prevention Training Center FY'99	93.978	CCR300920-15		285,546
STD/HIV Prevention Training Center/AIDS FY '94	93.978	R30/CCR300920-09		4
<b>TOTAL DIRECT GRANTS</b>				<u><b>\$ 40,778,712</b></u>
<b>MARYLAND STATE DEPARTMENT OF EDUCATION</b>				
Infants and Toddlers Program	93.778		930250	( 87,765)

**CITY OF BALTIMORE - SINGLE AUDIT  
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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
TOTAL MARYLAND STATE DEPARTMENT OF EDUCATION				(\$ 87,765)
MARYLAND STATE DEPARTMENT OF LABOR, LICENSING AND REGULATION				
JOBS-Project Independence FY'95	93.561		38.03.00.200J35004	9,919
JOBS-Project Independence/Job Opportunities and Basic Skills	93.561		38.03.00.07/33.09.00.03.0323	(8,762)
TOTAL MARYLAND STATE DEPARTMENT OF LABOR, LICENSING AND REGULATION				\$ 1,157
MARYLAND STATE DEPARTMENT OF HEALTH AND MENTAL HYGIENE				
Ryan White II - Consortia Services FY '93	93.113		AD 419 CON	(8,213)
Tuberculosis Control	93.116		CH 441 MMC	131,750
Tuberculosis Control	93.116		CH 441 MMC	765
Tuberculosis Control Program/AIDS	93.116		CH 441 MMC	63,523
Adult, Adolescent and Pediatric HIV	93.118		AD 464 AAP	(193)
Adult, Adolescent and Pediatric HIV	93.118		AD 464 AAP	(304)
AIDS Prev.- Health Educ. and Risk Reduction FY'93	93.118		AD 364 HER	3,963
AIDS Prevention - Minority Outreach FY '93	93.118		AD 362 MIN	(2,428)
AIDS Prevention - Minority Outreach FY'89	93.118		AD 362 MIN	(144)
AIDS Surveillance FY'97	93.118		AD 407 SUR	797
AIDS Surveillance/Seroprevalence/Core FY'94	93.118		AD 407 SUR	8,772
HIV Counseling and Testing FY '94	93.118		AD 243 CTS	(470)
HIV Counseling and Testing FY'93	93.118		AD 243 CTS	1,309
Perinatal Hepatitis B Prevention Program FY'97	93.118		CH 350 IMM	4
Primary Care Cooperative Agreement FY '00	93.130		FH 764 PCC	55,700
Primary Care Cooperative Agreement FY'99	93.130		FH 764 PCC	(1,392)
Northwest Balto. Seatbelt Education, Observation, & Enforcement	93.136		DCT 98-4976 G	519
Pediatric AIDS	93.153		AD 341 HRS	149,570
Pediatric AIDS - Service Demonstration FY'96	93.153		AD 431 HRS	(53,815)
Pediatric AIDS - Service Demonstration FY'97	93.153		AD 431 HRS	250
Pediatric AIDS - Service Demonstration FY'98	93.153	98-1559 & 98-1569	AD 431 HRS	4,925
Women's Initiative for HIV Care	93.153		AD 522 WIN	71,301
Target Cities Award - Balto. Substance Abuse FY'95	93.196	5 U95 TI00023-05	AS 029 OTI	(50)

**CITY OF BALTIMORE - SINGLE AUDIT  
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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Federal Family Planning Services FY '94	93.217		FH 201 FFP	(89,557)
Federal Family Planning Services FY '95	93.217		FH 201 FFP	(40,326)
Federal Family Planning Services FY'97	93.217		FH 201 FFP	20
Federal Family Planning Services FY'98	93.217		FH 201 FFP	(22,836)
Federal Family Planning Services FY'99	93.217		FH 201 FFP	93,897
Reproductive Health/Family Planning	93.217		FH 201 FFP	962,788
Reproductive Health/Family Planning	93.217		CH 429 FPG	72,438
Teen Pregnancy Prevention Program FY '94	93.217		FH 206 FPG	89,561
Baltimore City Immunization Program FY '00	93.268		CH 054 IMM	721,404
Baltimore City Immunization Program FY '95	93.268		CH 054 IMM	4
Baltimore City Immunization Program FY'96	93.268		CH 054 IMM	2,270
Baltimore City Immunization Program FY'97	93.268		CH 054 IMM	30,642
Baltimore City Immunization Program FY'98	93.268		CH 054 IMM	2,817
Baltimore City Immunization Program FY'99	93.268		CH 054 IMM	37,377
Hepatitis B Study FY'98	93.268		CH 379 IMM	(2,597)
Perinatal Hepatitis B Prevention Program FY '00	93.268		CH 550 IMM	14,459
Perinatal Hepatitis B Prevention Program FY'98	93.268		CH 350 IMM	(119)
Perinatal Hepatitis B Prevention Program FY'99	93.268		CH 350 IMM	2,934
Administrative Care Coordination	93.778		MA 005 EPS	54,258
Administrative Care Coordination	93.778		MA 005 EPS	(21,539)
Administrative Care Coordination	93.778		MA 005 EPS	1,349,033
General Transportation Service FY '00	93.778		MA 365 GTS	1,540,342
General Transportation Service FY'98	93.778		MA 365 GTS	6,438
General Transportation Service FY'99	93.778		MA 365 GTS	488,785
General Transportation Services FY'96	93.778		MA 365 GTS	4,999
General Transportation Services FY'97	93.778		MA 365 GTS	35
PWC Eligibility	93.778		MA 157 ACM	3,379
PWC Eligibility	93.778		MA 157 ACM	338,185
PWC Eligibility	93.778		MA 157 ACM	(3,611)
Home and Community Based HIV Services FY '93	93.917		AD 466 HCS	1,600
Home and Community Based HIV Services FY'98	93.917		AD 466 HCS	(35)

**CITY OF BALTIMORE - SINGLE AUDIT  
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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Pediatric AIDS	93.917		AD 341 HRS	82,322
Pediatric AIDS - Service Demonstration FY'98	93.917	98-1559 & 98-1569	AD 431 HRS	499
Ryan White II - Consortia Services FY '00	93.917		AD 419 CON	1,362,713
Ryan White II - Consortia Services FY '94	93.917		AD 419 CON	21,109
Ryan White II - Consortia Services FY '95	93.917		AD 419 CON	1,583
Ryan White II - Consortia Services FY'96	93.917		AD 419 CON	53,726
Ryan White II - Consortia Services FY'97	93.917		AD 419 CON	(250)
Ryan White II - Consortia Services FY'98	93.917		AD 419 CON	4
Ryan White II - Consortia Services FY'99	93.917		AD 419 CON	399,940
Breast & Cervical Cancer Pgm. - Early Detection FY '00	93.919		FH 447 CBC	128,850
Breast & Cervical Cancer Pgm. - Early Detection FY '95	93.919		FH 447 EDC	5,063
Breast & Cervical Cancer Pgm. - Early Detection FY'97	93.919		FH 447 CSC	8,461
Breast & Cervical Cancer Pgm. - Early Detection FY'98	93.919		FH 447 CBC	18,862
Breast & Cervical Cancer Pgm. - Early Detection FY'99	93.919		FH 447 CBC	96,402
AIDS Prev. - Health Education and Risk Reduction FY '94	93.940		AD 364 HER	624
AIDS Prev.- Health Educ. and Risk Reduction FY'98	93.940		AD 364 HER	(705)
AIDS Prev.- Health Educ. and Risk Reduction FY'99	93.940		AD 364 HER	52,512
AIDS Prevention - Minority Outreach FY '94	93.940		AD 362 MIN	28,793
AIDS Prevention - Minority Outreach FY '95	93.940		AD 362 MIN	(6,291)
Community Level Protection	93.940		AD 610 CLP	7,291
Health Education and Risk Reduction	93.940		AD 364 HER	905,660
HIV Counseling and Testing FY'98	93.940		AD 243 CTS	(22,069)
HIV Partner Notification FY '00	93.940		CH 375 PTR	84,850
HIV Partner Notification FY '94	93.940		CH 375 PTR	(3,512)
HIV Partner Notification FY'99	93.940		CH 375 PTR	(4,274)
HIV Prevention in Drug Users FY '94	93.940		AD 496 HPD	4
Local Prevention Initiative	93.940		AD 243 CTS	153,112
Local Prevention Initiatives	93.940		AD 243 CTS	790,638
Prevention Care Management FY'99	93.940		AD 520 PCM	(108)
Prevention Case Management	93.940		AD 520 PCM	19,073
UJIMA Demonstration Project	93.940		AD 574 UJI	169,125

**CITY OF BALTIMORE - SINGLE AUDIT  
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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
UJIMA Demonstration Project	93.940		AD 574 UJI	342,811
AIDS Surveillance FY 2000	93.944		AD 407 SUR	263,146
AIDS Surveillance FY'98	93.944		AD 407 SUR	(105)
AIDS Surveillance FY'99	93.944		AD 407 SUR	10,805
Seroepidemiology FY '00	93.944		AD 497 EPI	226,647
Seroepidemiology FY '94	93.944		AD 497 EPI	10,458
Seroepidemiology FY '97	93.944		AD 497 EPI	130,949
Seroepidemiology FY'96	93.944		AD 497 EPI	85,269
Seroepidemiology FY'98	93.944		AD 497 EPI	(2,444)
Seroepidemiology FY'99	93.944		AD 497 EPI	160,841
HIV Prevention in Drug Users FY '93	93.949		AD 496 HPD	266
Heroin Initiative in Baltimore City FY '94	93.950		AS 036 HER	86,750
Addiction Services Block Grant FY '00	93.959		AS 019 ABG	7,852,445
Addiction Services Block Grant FY '94	93.959		AS 019 ABG	12
Addiction Services Block Grant FY '95	93.959		AS 019 ABG	4
Addiction Services Block Grant FY'98	93.959		AS 019 ABG	16,701
Addiction Services Block Grant FY'99	93.959		AS 019 ABG	69,439
Substance Abuse Prevention Program FY '00	93.959		MU 505 ADP	314,745
Substance Abuse Prevention Program FY'98	93.959		MU 505 ADP	(16,573)
Substance Abuse Prevention Program FY'99	93.959		MU 505 ADP	78,917
Refugee Health Program FY '87	93.987		PM 196 REF	1
Refugee Health Program FY '88	93.987		PM 196 REF	(1,232)
Refugee Resettlement	93.987		CH 412 REF	16,960
Refugee Resettlement	93.987		CH 412 REF	(1,186)
Chronic Disease Prevention FY '93	93.991		FH 324 CDP	4,667
Rat Control Program FY '00	93.991		LH 001 RAT	182,160
Rat Control Program FY'93	93.991		FH-001-RAT	4
Rat Control Program FY'97	93.991		LH-001-RAT	12
Rat Control Program FY'98	93.991		LH 001 RAT	156
Rat Control Program FY'99	93.991		LH 001 RAT	(887)
State and Community Based Injury Control	93.991		FH 419 IPP	3,393

**CITY OF BALTIMORE - SINGLE AUDIT  
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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
State and Community Based Injury Control	93.991		FH 419 IPP	750
Baltimore's Best Babies FY '95	93.994		FH 069 MAT	(2,157)
Baltimore's Best Babies FY '96	93.994		FH 069 MAT	(15,313)
Baltimore's Best Babies FY'97	93.994		FH 069 MAT	25,988
Care Coordination for SSI Eligible Children FY '00	93.994		FH 421 SSI	19,272
Care Coordination for SSI Eligible Children FY'98	93.994		FH 421 SSI	3,358
Care Coordination for SSI Eligible Children FY'99	93.994		FH 421 SSI	33,357
Children Adolescent Health Advocacy Program FY '00	93.994		FH 219 PYD	65,002
Children Adolescent Health Advocacy Program FY'99	93.994		FH 219 PYD	3,366
Comprehensive Children and Youth Services FY '00	93.994		FH 022 MCH	840,954
Comprehensive Children and Youth Services FY '93	93.994		FH 022 MCH	59
Comprehensive Children and Youth Services FY '94	93.994		FH 022 MCH	4
Comprehensive Children and Youth Services FY '95	93.994		FH 022 MCH	(662)
Comprehensive Children and Youth Services FY '96	93.994		FH 022 MCH	71,573
Comprehensive Children and Youth Services FY'97	93.994		FH 022 MCH	(1,307)
Comprehensive Children and Youth Services FY'98	93.994		FH 022 MCH	3,499
Comprehensive Children and Youth Services FY'99	93.994		FH 022 MCH	(19,268)
Improved Pregnancy Outcome	93.994		FH 892 IPO	27,210
Improved Pregnancy Outcome	93.994		FH 892 IPO	317,422
Improved Pregnancy Outcome	93.994		FH 892 IPO	(67,630)
ITP/Developmental Pediatrics	93.994		CH 487 ITP	4,534
ITP/Developmental Pediatrics	93.994		CH 487 ITP	9,497
Lead Paint Poisoning Prevention FY '00	93.994		FH 181 MCH	487,635
Lead Paint Poisoning Prevention FY '93	93.994		FH 181 MCH	(10,874)
Lead Paint Poisoning Prevention FY '95	93.994		FH 181 MCH	(26,959)
Lead Paint Poisoning Prevention FY '96	93.994		FH 181 MCH	2,082
Lead Paint Poisoning Prevention FY'94	93.994		FH 181 MCH	33,279
Lead Paint Poisoning Prevention FY'97	93.994		FH 181 MCH	(44,165)
Lead Paint Poisoning Prevention FY'98	93.994		FH 181 MCH	1,897
Lead Paint Poisoning Prevention FY'99	93.994		FH 181 MCH	15,715
Maternal and Infant Care FY '97	93.994		FH 024 MCH	11,700

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Perinatal Health Initiative	93.994		CH 467 PHI	352,314
School Health Nurse	93.994		FH 397 SHN	433
Targeted Funds FY 2000	93.994		FH581 CHT	<u>890,361</u>
TOTAL MARYLAND STATE DEPARTMENT OF HEALTH AND MENTAL HYGIENE				<u>\$ 23,285,248</u>
MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES				
Cooperative Reimbursement	93.563		CSEA/CR-00-027	440,728
Cooperative Reimbursement - Sheriff FY '00	93.563		CSEA/CR-00-029	296,558
Cooperative Reimbursement FY'99	93.563		CSEA/CR-99-027	(60,410)
Domestic Relations Masters - Cooperative Reimbursement Agreement	93.563		CSEA/CR-00-030	287,770
Domestic Relations Masters-Coop. Reimb. Agreement FY'99	93.563		CSEA/CR-99-030	32,396
Maryland Energy Assistance Program FY '94	93.568		CSA/EA-07/94-039	52
Maryland Energy Assistance Program FY '95	93.568		CSA/EA-07/95-039	12
Maryland Energy Assistance Program FY'00	93.568		CSA/EA/99-039	7,684,729
Maryland Energy Assistance Program FY'96	93.568		CSA/EA-07/95-039	44
Maryland Energy Assistance Program FY'97	93.568		CSA/EA-07/95-039	24
Maryland Energy Assistance Program FY'98	93.568		CSA/EA-07/95-06/98-039/040	52
Maryland Energy Assistance Program FY'99	93.568		CSA/EA/99-039	492,306
Family and Child Care Skills Development	93.575		CCA-MOCY-96-001	186
Literacy Education for Family and Child Care	93.575		CCA-IQ-98-215	17,301
Comprehensive Child Care Services Planning Investment Fund	93.596		NOOP7014324	2
Children in Placement FY '00	93.658		SSA/OMS-99-001A1	94,975
Children in Placement FY'99	93.658		SSA/OMS-99-001	<u>27,431</u>
TOTAL MARYLAND STATE DEPARTMENT OF HUMAN RESOURCES				<u>\$ 9,314,156</u>
MARYLAND STATE OFFICE ON AGING				
Ombudsman FY'00	93.041		3-24-AAA-002	11,194
Elder Abuse FY'00	93.042		3-24-AAA-002	11,194
Title III F - Preventive Health Services FY'99	93.043		3-24-AAA-002	24,117
Title IIIF - Preventive Health Services FY '00	93.043		3-24-AAA-002	24,767
Title IIIF - Preventive Health Services FY '96	93.043		3-24-AAA-002	12



**CITY OF BALTIMORE - SINGLE AUDIT  
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<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Area Agency on Aging Title III A and B FY '94	93.044		3-24-AAA-002	4
Area Agency on Aging Title III A and B FY '95	93.044		3-24-AAA-002	(29,995)
Area Agency on Aging Title III A and B FY'96	93.044		3-24-AAA-002	24
Supportive Services Title III B FY'97	93.044		3-24-AAA-002	34,301
Supportive Services Title III B FY'98	93.044		3-24-AAA-002	3,001
Supportive Services Title III B FY'99	93.044		3-24-AAA-002	495,193
Supportive Services Title IIIB FY'00	93.044		3-24-AAA-002	1,124,322
AAA Title IIID FY'00	93.045		3-24-AAA-002	281
Home Delivered Meals Title III C-2 FY'98	93.045		3-24-AAA-002	81,741
Home Delivered Meals Title III C-2 FY'99	93.045		3-24-AAA-002	221,058
Home Delivered Meals, Title III C-2, FY '00	93.045		3-24-AAA-002	397,249
Nutrition Elderly Title III C-1 - FY '00	93.045		3-24-AAA-002	1,357,090
Nutrition Elderly Title III C-1 FY '94	93.045		3-24-AAA-002	4
Nutrition Elderly Title III C-1 FY '96	93.045		3-24-AAA-002	16
Nutrition Elderly Title III C-1 FY'97	93.045		3-24-AAA-002	4
Nutrition Elderly Title III C-1 FY'98	93.045		3-24-AAA-002	11,186
Nutrition Elderly Title III C-1 FY'99	93.045		3-24-AAA-002	328,875
AAA Title III D Day Care FY'99	93.046		3-24-AAA-002	33,278
Older Refugee Self-sufficiency Project	93.576		5-24-AAA-002	30,861
Curbing Abuse in Medicare and Medicaid	93.779		4-24-AAA-002	23,581
Curbing of Abuse - Medicare/Medicaid	93.779			(6,157)
Curbing of Abuse - Medicare/Medicaid FY'99	93.779		4-24-AAA-002	2,620
Senior Health Insurance Program	93.779		ST-2215-002	23,744
<b>TOTAL MARYLAND STATE OFFICE ON AGING</b>				<u><b>\$ 4,203,565</b></u>
<b>MARYLAND STATE DEPARTMENT OF THE ENVIRONMENT</b>				
Comm. Based Childhood Lead Poisoning Prev. FY '00	93.197	H64/CCH306546-09		388,731
Comm. Based Childhood Lead Poisoning Prev. FY '95	93.197	H64/CCH306546-04		13,404
Comm. Based Childhood Lead Poisoning Prev. FY'93	93.197	H641/CCH306546-02		(477)
Comm. Based Childhood Lead Poisoning Prev. FY'96	93.197	H64/CCH306546-05		(25,377)
Comm. Based Childhood Lead Poisoning Prev. FY'97	93.197	H64/CCH306546-06		227,169

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
Comm. Based Childhood Lead Poisoning Prev. FY'98	93.197	H64/CCH306546-07		(3,976)
Comm. Based Childhood Lead Poisoning Prev. FY'99	93.197	H64/CCH306546-08		(57,159)
Study to Evaluate Lead Paint Poisoning	93.283	U67/CCU 314533-01		<u>30,178</u>
TOTAL MARYLAND STATE DEPARTMENT OF THE ENVIRONMENT				<u>\$ 572,493</u>
MARYLAND STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT				
Community Services Block Grant	93.569		SOOP0200687	2,013,479
Community Services Block Grant FY '94	93.569		C003479Y	126,711
Community Services Block Grant FY '95	93.569		C003827Y	12
Community Services Block Grant FY'96	93.569	G96B1-MDCDSR	S00P6001858	44,514
Community Services Block Grant FY'97	93.569		S00P7001812	(17,145)
Community Services Block Grant FY'98	93.569		S00P8001050	113,447
Community Services Block Grant FY'99	93.569			<u>797,112</u>
TOTAL MARYLAND STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT				<u>\$ 3,078,130</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>\$ 81,145,696</u>
CORPORATION FOR NATIONAL & COMMODITY SERVICE				
DIRECT GRANTS				
Retired Senior Volunteer Program FY '00	94.002	440A056/18		10,607
Retired Senior Volunteer Program FY'98	94.002	440A056/17		9,364
Retired Senior Volunteer Program FY'99	94.002	440A56/18		<u>87,098</u>
TOTAL DIRECT GRANTS				<u>\$ 107,069</u>
TOTAL CORPORATION FOR NATIONAL & COMMODITY SERVICE				<u>\$ 107,069</u>
SOCIAL SECURITY ADMINISTRATION				
MARYLAND STATE DEPARTMENT OF HEALTH AND MENTAL HYGIENE				
Social Security Income Demo. Project FY '97	96.007		AD 509 SSI	<u>9,375</u>
TOTAL MARYLAND STATE DEPARTMENT OF HEALTH AND MENTAL HYGIENE				<u>\$ 9,375</u>

**CITY OF BALTIMORE - SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANT/PASS-THROUGH GRANTOR/ GRANT TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>FEDERAL IDENTIFICATION NUMBER (4)</b>	<b>STATE GRANT IDENTIFICATION NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>
TOTAL SOCIAL SECURITY ADMINISTRATION				\$ 9,375
TOTAL EXPENDITURE OF FEDERAL AWARDS				<u>\$220,350,349</u>

**CITY OF BALTIMORE SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY BY FEDERAL PROGRAM)  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANTOR</b>	<b>FEDERAL PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>	<b>PAYMENTS MADE TO SUBRE- CIPIENTS</b>
DEPARTMENT OF AGRICULTURE	Food Distribution	10.550	\$ 389,787	
DEPARTMENT OF AGRICULTURE	Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	2,114,165	\$ 186,617
DEPARTMENT OF AGRICULTURE	Child and Adult Care Food Program	10.558	5,775,605	
DEPARTMENT OF AGRICULTURE	Summer Food Service Program for Children	10.559	1,732,377	
DEPARTMENT OF AGRICULTURE	Emergency Food Assistance Program (Administrative Costs)	10.568	152	
DEPARTMENT OF AGRICULTURE	Emergency Food Assistance Program (Food Commodities)	10.569	1,475,455	
DEPARTMENT OF COMMERCE	Economic Development - Support for Planning Organizations	11.302	25,427	
DEPARTMENT OF COMMERCE	Economic Development - State and Local Economic Development Planning	11.305	19,069	
DEPARTMENT OF COMMERCE	Special Economic Development and Adjustment Assistance Program	11.307	27,045	
DEPARTMENT OF COMMERCE	Coastal Zone Management Administration Awards	11.419	60,586	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Lower Income Housing Assistance Program	14.182	28,500	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Community Development Block Grants/ Entitlement Grants	14.218	37,734,086	9,568,690
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Urban Development Action Grants/ Repayments	14.221	606,213	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Emergency Shelter Grants Program	14.231	1,075,354	1,075,354
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Supportive Housing Program	14.235	7,014,560	7,014,560
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Shelter Plus Care	14.238	2,293,924	2,231,123
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	HOME Investment Partnerships Program	14.239	5,934,622	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Housing Opportunities for Persons with AIDS	14.241	7,755,729	3,474,339
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Innovative Homeless Initiative Demonstration Program	14.245	(9,609)	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	CDBG-Section 108 Loan Guarantees	14.248	7,948,562	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	784,548	784,548
DEPARTMENT OF JUSTICE	U.S. Dept. of Justice - Asset Forfeitures	16	563,021 (3-a)	
DEPARTMENT OF JUSTICE	Domestic Preparedness Equipment Support Program	16.007	190,641	
DEPARTMENT OF JUSTICE	Juvenile Accountability Incentive Block Grants (JAIBG)	16.523	192,692	
DEPARTMENT OF JUSTICE	Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	366	
DEPARTMENT OF JUSTICE	Justice Research, Development, and Evaluation Project Grants	16.560	67,879	
DEPARTMENT OF JUSTICE	Crime Victim Assistance	16.575	134,514	
DEPARTMENT OF JUSTICE	Byrne Formula Grant Program	16.579	928,882	354,794
DEPARTMENT OF JUSTICE	Edward Byrne Memorial State & Local Law Enforcement Assistance Discretionary Grants Program	16.580	(259,092)	
DEPARTMENT OF JUSTICE	Violence Against Women Formula Grants	16.588	25,152	
DEPARTMENT OF JUSTICE	Grants to Encourage Arrest Policies	16.590	328,885	

**CITY OF BALTIMORE SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY BY FEDERAL PROGRAM)  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANTOR</b>	<b>FEDERAL PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>	<b>PAYMENTS MADE TO SUBRE- CIPIENTS</b>
DEPARTMENT OF JUSTICE	Local Law Enforcement Block Grants Program	16.592	5,578,354	877,758
DEPARTMENT OF JUSTICE	Executive Office for Weed and Seed	16.595	2,208,036	
DEPARTMENT OF JUSTICE	Public Safety Partnership and Community Policing Grants	16.710	1,857,970	
DEPARTMENT OF JUSTICE	Police Corps	16.712	214,316	
DEPARTMENT OF LABOR	Employment Service	17.207	3,340	
DEPARTMENT OF LABOR	Senior Community Service Employment Program	17.235	446,024	
DEPARTMENT OF LABOR	Trade Adjustment Assistance - Workers	17.245	7,857	6,831
DEPARTMENT OF LABOR	Employment and Training Assistance - Dislocated Workers	17.246	2,147,479	954,647
DEPARTMENT OF LABOR	Employment and Training Research and Development Projects	17.248	318,023	318,023
DEPARTMENT OF LABOR	Employment Services and Job Training - Pilot and Demonstration Programs	17.249	867,216	124,512
DEPARTMENT OF LABOR	Job Training Partnership Act	17.250	9,054,946	2,775,626
DEPARTMENT OF LABOR	Welfare-To-Work Grants to States and Localities	17.253	3,727,813	1,576,004
DEPARTMENT OF TRANSPORTATION	Highway Planning and Construction	20.205	15,739,807	
DEPARTMENT OF TRANSPORTATION	Federal Transit Capital Improvement Grants	20.500	(2,000)	
DEPARTMENT OF TRANSPORTATION	Federal Transit Technical Studies Grants	20.505	63,788	
DEPARTMENT OF TRANSPORTATION	Federal Transit Technical Assistance	20.512	2,986	
DEPARTMENT OF TREASURY	Gang Resistance Education and Training	21	289,166	(3-b)
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	30.002	129,197	
FEDERAL MEDIATION AND CONCILIATION SERVICE	Labor Management Cooperation	34.002	10,837	
ENVIRONMENTAL PROTECTION AGENCY	Construction Grants for Wastewater Treatment Works	66.418	6,728,830	
ENVIRONMENTAL PROTECTION AGENCY	Capitalization Grants for State Revolving Funds	66.458	2,268,970	
ENVIRONMENTAL PROTECTION AGENCY	Superfund State Site - Specific Cooperative Agreements	66.802	42,849	
DEPARTMENT OF ENERGY	Weatherization Assistance for Low-Income Persons	81.042	778,312	234,483
FEDERAL EMERGENCY MANAGEMENT AGENCY	Emergency Management Assistance Program	83.503	12,623	
FEDERAL EMERGENCY MANAGEMENT AGENCY	Emergency Management - State and Local Assistance	83.534	16,609	
FEDERAL EMERGENCY MANAGEMENT AGENCY	Flood Mitigation Assistance	83.536	14,534	
DEPARTMENT OF EDUCATION	Special Education - Grants to States	84.027	179,778	
DEPARTMENT OF EDUCATION	Special Education - Grants for Infants and Families with Disabilities	84.181	950,275	675,038
DEPARTMENT OF EDUCATION	Safe and Drug-Free Schools and Communities	84.186	74,460	453
DEPARTMENT OF EDUCATION	JTPA School to Work Opportunities Grant	84.278A	73,970	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Title VII, Chapter 2 - Ombudsman	93.041	11,194	

**CITY OF BALTIMORE SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY BY FEDERAL PROGRAM)  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANTOR</b>	<b>FEDERAL PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>	<b>PAYMENTS MADE TO SUBRE- CIPIENTS</b>
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Title VII, Chapter 3 - Elder Abuse	93.042	11,194	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Special Programs for the Aging-Title III, Part F-Disease Prevention and Health Promotion	93.043	48,896	223
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Special Programs for the Aging-Title III, Part B-Grants for Supportive Svcs & Senior Centers	93.044	1,626,850	800,687
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	2,397,504	374,355
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Special Programs for the Aging-Title III, Part D-In-Home Services for Frail Older Individuals	93.046	33,278	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Biological Response to Environmental Health Hazards	93.113	(8,213)	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Project Grants and Cooperative Agreements for Tuberculosis Control Program	93.116	1,029,129	479,071
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118	11,306	11,306
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Primary Care Services-Resource Coordination and Development Primary Care Offices	93.130	54,308	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Injury Prevention and Control Research and State and Community Based Programs	93.136	519	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Health Center Grants for Homeless Populations	93.151	396,410	94,901
DEPARTMENT OF HEALTH AND HUMAN SERVICES	HIV Demonstration Program for Children, Adolescents, and Women	93.153	172,231	172,231
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Health Program for Toxic Substances and Disease Registry	93.161	11,756	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Community Prevention Coalitions (Partnership) Demonstration Grant	93.194	8	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Cooperative Agreements for Drug Abuse Treatment Improvement Projects in Target Cities	93.196	(50)	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Childhood Lead Poisoning Prevention Projects	93.197	542,315	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Family Planning - Services	93.217	1,065,985	320,712
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Consolidated Knowledge Development and Application Program	93.230	154,063	135,823
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Immunization Grants	93.268	809,191	23,436
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	30,178	29,425
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Job Opportunities and Basic Skills Training	93.561	1,157	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Child Support Enforcement	93.563	997,042	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Low-Income Home Energy Assistance	93.568	8,177,219	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Community Services Block Grant	93.569	3,078,130	192,500
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Community Services Block Grant Discretionary Awards-Community Food and Nutrition	93.571	(47,060)	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Child Care Development Block Grant	93.575	17,487	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Refugee and Entrant Assistance - Discretionary Grants	93.576	30,861	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Child Care Mandatory and Matching Funds of the Child Care and Development	93.596	2	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Head Start	93.600	20,039,116	19,404,285
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Foster Care - Title IV-E	93.658	122,406	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Medical Assistance Program	93.778	3,672,539	3,036,126

**CITY OF BALTIMORE SINGLE AUDIT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY BY FEDERAL PROGRAM)  
FISCAL YEAR ENDED JUNE 30, 2000**

<b>FEDERAL GRANTOR</b>	<b>FEDERAL PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>DISBURSE- MENTS/ EXPEN- DITURES</b>	<b>PAYMENTS MADE TO SUBRE- CIPIENTS</b>
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Health Care Financing Research, Demonstrations and Evaluations	93.779	43,788	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	HIV Emergency Relief Project Grants	93.914	10,020,831	9,179,752
DEPARTMENT OF HEALTH AND HUMAN SERVICES	HIV Emergency Relief Formula Grants	93.915	4,458,638	4,223,246
DEPARTMENT OF HEALTH AND HUMAN SERVICES	HIV Care Formula Grants	93.917	1,923,211	1,635,673
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Cooperative Agreements for State-Based Comprehensive Breast & Cervical Cancer	93.919	257,638	146,210
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Healthy Start Initiative	93.926	3,115,983	2,926,969
DEPARTMENT OF HEALTH AND HUMAN SERVICES	HIV Prevention Activities - Health Department Based	93.940	2,517,534	34,852
DEPARTMENT OF HEALTH AND HUMAN SERVICES	HIV Demonstration, Research, Public and Professional Education Projects	93.941	211,645	207,279
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Human Immunodeficiency Virus/ Acquired Immunodeficiency Virus Syndrome Surveillance	93.944	885,566	518,214
DEPARTMENT OF HEALTH AND HUMAN SERVICES	HIV/AIDS and Related Diseases Among Substance Abusers:Community Based Outreach &	93.949	266	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Capacity Expansion Program	93.950	86,750	
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Block Grants for Prevention and Treatment of Substance Abuse	93.959	8,315,690	8,315,690
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	1,236,896	347,145
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Preventive Health Services - Sexually Transmitted Diseases Research and Demonstrations	93.978	347,335	119,984
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Health Services For Refugees	93.987	14,543	14,543
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Preventive Health and Health Services Block Grant	93.991	190,255	4,667
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Maternal and Child Health Services Block Grant to the States	93.994	3,032,176	3,032,176
CORPORATION FOR NATIONAL & COMMODITY SERVICE	Retired and Senior Volunteer Program	94.002	107,069	
MISCELLANEOUS FOUNDATIONS & COMMISSIONS	Senior Companion Program	94.016	322,747	
SOCIAL SECURITY ADMINISTRATION	Social Security - Research and Demonstration	96.007	<u>9,375</u>	<u>9,375</u>
TOTAL ALL PROGRAMS			<u>\$220,350,349</u>	<u>\$88,024,256</u>

**CITY OF BALTIMORE - SINGLE AUDIT  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

1. We have defined Active Federal Financial Assistance as follows:  
Active Operating Grant - Any operating grant having current fiscal year 2000 expenditures.  
Active Project Grant - Any project grant having current fiscal year 2000 expenditures.  
Other Financial Assistance - Any contract, loan, loan guarantee, property, cooperative agreement, interest subsidy, insurance or direct appropriation having current fiscal year 2000 disbursements.
2. Our Federal Financial Assistance sample plan is as follows (dollar threshold to distinguish between Type A and Type B programs is \$3,000,000) :

	Federal CFDA Number	Federal Program Title	Number of Awards	Current Per Accounting Records
Total Schedule			589	\$220,350,349
Major Federal Programs	10.558	Child and Adult Care Food Program	9	\$5,775,605
	14.218	Community Development Block Grants/ Entitlement Grants	14	37,734,086
	14.235	Supportive Housing Program	8	7,014,560
	14.241	Housing Opportunities for Persons with AIDS	10	7,755,729
	14.248	CDBG-Section 108 Loan Guarantees	7	7,948,562
	16.592	Local Law Enforcement Block Grants Program	4	5,578,354
	17.246/17.250	Job Training Partnership Act	33	11,202,425
	17.253	Welfare-To-Work Grants to States and Localities	2	3,727,813
	20.205	Highway Planning and Construction	69	15,739,807
	66.458	Capitalization Grants for State Revolving Funds	9	2,268,970
	93.044/93.045	Special Programs for the Aging, Title III, Part B & C	17	4,024,354
	93.568	Low-Income Home Energy Assistance	7	8,177,219
	93.569	Community Services Block Grant	7	3,078,130
	93.600	Head Start	7	20,039,116
	93.778	Medical Assistance Program	12	3,672,539
	93.914/93.915	HIV Emergency Relief Projects / Formula Grants	6	14,479,469
	93.917	HIV Care Formula Grants	11	1,923,211
	93.926	Healthy Start Initiative	5	3,115,983
	93.959	Block Grants for Prevention and Treatment of Substance	8	8,315,690
	93.994	Maternal and Child Health Services Block Grant to the States	<u>33</u>	<u>3,032,176</u>
Total Audit Coverage			<u>278</u>	<u>\$174,603,798</u>
% of Total Schedule			<u>47.2%</u>	<u>79.2%</u>

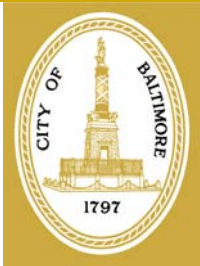


**CITY OF BALTIMORE - SINGLE AUDIT  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED JUNE 30, 2000**

3. These programs have no CFDA Number. The fund sources are as follows:
  - (a) Federal assistance to the City was funded by the forfeited property program Drug Enforcement Administration.
  - (b) Federal assistance to the City was funded by the United States Department of the Treasury.
4. In those instances where no federal grant identification is shown, it is because this information could not be determined.
5. All federal CFDA numbers were updated to reflect revisions as of the June 2000 Catalog of Federal Domestic Assistance.
6. The Emergency Food Assistance Program (CFDA Number 10.569) on page 2 of this schedule, reflects the value of commodities distributed to the City from the Maryland State Department of Human Resources.

PART IV

REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE



AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133

February 23, 2001

Honorable Joan M. Pratt, Comptroller  
And Other Members of the  
Board of Estimates of the  
City of Baltimore

Compliance

We have audited the compliance of the City of Baltimore, Maryland, with the types of requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2000. The City of Baltimore, Maryland's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the City of Baltimore, Maryland's management. Our responsibility is to express an opinion on the City of Baltimore, Maryland's compliance based on our audit.

The City of Baltimore, Maryland's general purpose financial statements include the operations of the New Baltimore City Board of School Commissioners and the Enoch Pratt Free Library which incurred a total of \$88,843,861, in federal expenditures during the year ended June 30, 2000. Our audit, described below, did not include the operations of the New Baltimore City Board of School Commissioners and the Enoch Pratt Free Library because they are subject to separate single audits in accordance with State requirements, and separate reports thereon for fiscal year 2000 have been previously issued.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Baltimore, Maryland's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City of Baltimore, Maryland's compliance with those requirements.

In our opinion, the City of Baltimore, Maryland complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 00-1 through 00-9.

#### Internal Control Over Compliance

The management of the City of Baltimore, Maryland is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City of Baltimore, Maryland's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the City of Baltimore, Maryland's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 00-10 through 00-13.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and

grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the above specified parties, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Yovonda D. Brooks, CPA  
City Auditor

PART V

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000

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CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000

Section I - Summary of Auditors' Results

**Part I – Comprehensive Annual Financial Report**

Type of auditors' report issued:

Unqualified opinion

**Part II – Auditor's Report on Compliance and on Internal Control Over  
Financial Reporting**

Internal control over financial reporting:

Material weaknesses identified?

\_\_\_\_\_ Yes X No

Reportable conditions identified that are not considered to be  
material weaknesses?

\_\_\_\_\_ Yes X None reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes X No

**Part III – Supplementary Schedule of Expenditures of Federal Awards**

Type of auditor's report issued:

Unqualified opinion

**Part IV – Auditor's Report on Compliance with Requirements Applicable to  
Each Major Program and on Internal Control over Compliance**

Internal control over major programs:

Material weaknesses identified?

\_\_\_\_\_ Yes X No

Reportable conditions identified that are not considered to be  
material weaknesses?

X Yes \_\_\_\_\_ None reported

Type of auditor's report issued on compliance for major programs?

Unqualified opinion

Any audit findings disclosed that are required to be reported in  
accordance with Section 510(a) or Circular A-133?

X Yes \_\_\_\_\_ No

Identification of major programs:

<u>CFDA Number</u>	<u>Title</u>
10.558	Child and Adult Care Food Program
14.218	Community Development Block Grants
14.235	Supportive Housing Program
14.241	Housing Opportunities for Persons with AIDS
14.248	CDBG – Section 108 Loan Guarantees
16.592	Local Law Enforcement Block Grants Program
17.246 / 17.250	Job Training Partnership Act
17.253	Welfare-To-Work Grants
20.205	Highway Planning and Construction
66.458	Capitalization Grants for State Revolving Funds
93.044 / 93.045	Special Programs for the Aging, Title III, Part B & C
93.568	Low-Income Home Energy Assistance
93.569	Community Services Block Grant
93.600	Head Start
93.778	Medical Assistance Program
93.914 / 93.915	HIV Emergency Relief Formula Grants
93.917	HIV Care Formula Grants
93.926	Healthy Start Initiative
93.959	Block Grant for Prevention and Treatment of Substance Abuse
93.994	Maternal and Child Health Services Block Grant



CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

Dollar threshold used to distinguish between Type A and Type B  
programs:

\$3,000,000

Auditee qualified as high-risk auditee?

  X   Yes        No

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

Section II – Financial Statement Findings

There are no reportable conditions, material weaknesses, or instances of noncompliance related to the financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of *Government Auditing Standards*.

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

Section III – Federal Award Findings and Questioned Costs

Compliance With Requirements Applicable to Each Major Program

<b>Finding #:</b>	<b>00-1</b>
<b>CFDA #:</b>	<b>17.246/17.250, 93.914/93.915</b>
<b>Program Titles:</b>	<b>Economic Dislocation &amp; Workers' Adjustment Assistance Act Job Training Partnership Act HIV Emergency Relief Project Grants</b>
<b>Federal Agency:</b>	<b>Various</b>
<b>Federal Award #:</b>	<b>Various</b>
<b>Pass-Through:</b>	<b>Various</b>

City Agencies are Not Adhering to Federal Requirements Regarding External Monitoring of Subrecipients

Per the Federal Common Rule, Subpart C, Section .26, grantees are instructed to: (i) determine whether their subrecipients that expend \$300,000 or more in federal awards have been audited in accordance with the Office of Management and Budget (OMB) Circular A-133; (ii) issue timely management decisions on audit findings; (iii) ensure that appropriate corrective action is taken by the subrecipient within six months after receipt of an audit report; and (iv) consider whether the subrecipient audits necessitate adjustment of the City's records.

The Office of Employment Development (OED) administers federal program numbers 17.246/17.250 – Economic Dislocation and Workers' Adjustment Assistance Act / Job Training Partnership Act. During fiscal year 2000, two of seven subrecipients did not have the required financial and compliance audits performed.

The Baltimore City Health Department (BCHD) administers federal program number 93.914/93.915 – HIV Emergency Relief Project Grants. During fiscal year 2000, three of eighteen subrecipients did not have the required financial and compliance audits performed.

We recommend that all City agencies receive audit reports from subrecipients required to have an audit in accordance with OMB Circular A-133, issue timely management decisions on audit findings, and require subrecipients to take timely corrective action on deficiencies identified in audits. We additionally recommend that the effects of subrecipient noncompliance be properly reflected in the City's records.

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

**Response:**

The Office of Employment Development and Baltimore City Health Department concur with this finding and their corrective action plans are included in Part VII – Auditees’ Corrective Action Plan on Current Audit Findings.

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

**Finding #:** 00-2  
**CFDA #:** 10.558, 14.218, 14.241, 16.592, 17.246/17.250, 93.044/93.045, 93.778, 93.994  
**Program Titles:** Reference below  
**Federal Agency:** Various  
**Federal Award #:** Various  
**Pass-Through:** Various

Financial Reports Should be Supported by the Underlying Accounting Records

The Office of Management and Budget Circular A-133 requires the auditor to determine whether financial reports, submitted to account for federal financial assistance, contain information that is supported by the books and records from which the basic financial reports have been prepared.

As part of our fiscal year 2000 audit, we selected 41 final federal financial reports and six interim reports for active awards within all major federal programs, and reviewed and compared these to the underlying books and records. Of those reviewed, the following reports could not be reconciled to the City's accounting records:

<u>GRANT TITLE</u>	<u>FEDERAL/ STATE ID NUMBER</u>	<u>REPORT PERIOD</u>	<u>(REV) / EXP REFLECTED ON REPORT</u>	<u>(REV) / EXP PER CITY'S ACCOUNTING RECORDS</u>	<u>(OVER) / UNDER REPORTED</u>
<u>CFDA # 10.558</u> Child and Adult Care Food Program	014-220	10/1/99-10/31/99	41,734	38,024	(3,710) (A)
<u>CFDA #14.218</u> Community Development Block Grant	B98-MC-24-0010	7/1/98-6/30/99	34,709,747	34,887,054	177,307 (B)
<u>CFDA #14.241</u> Housing Opportunities For Persons with AIDS	MD06H97-0045 MD06H96-0085	7/1/98-6/30/99	8,057,714	4,806,900	(3,250,814)
<u>CFDA #16.592</u> Local Law Enforcement Block Grant	96-LB-VX-3615	10/1/96-9/30/98	5,026,843	4,853,771	(173,072)
<u>CFDA #17.246/17.250</u> Job Training Partnership Act	34.07.01.04.982J350.30 34.07.01.04.614J350.41	7/1/97-6/30/99 10/1/98-9/30/99	2,693,589 2,659,904	2,722,872 2,689,812	29,283 29,908
<u>CFDA#93.044/93.045</u> Grants for Supportive Services and Senior Centers	3-24-AAA-00	7/1/98-6/30/99	(7,031,750) 7,031,750	(5,360,739) 5,226,104	(1,671,011) (C) (1,805,646)
<u>CFDA #93.778</u> Medical Assistance Program	MA157ACM MA365GTS	7/1/98-6/30/99 7/1/98-6/30/99	628,739 3,840,361	630,295 3,873,376	1,556 33,015
<u>CFDA #93.994</u> Children & Youth Services	FH022MCH FH181MCH	7/1/98-6/30/99 7/1/98-6/30/99	1,565,869 654,609	1,489,396 498,232	(76,473) (156,377)

- (A) This amount includes only the administrative payment and not the food service costs.  
 (B) Additionally, the Department of Housing and Community Development (DHCD) carried forward the incorrect unexpended balance from FY '98 resulting in a difference of \$595,500.  
 (C) Of the amount audited the federal fund surplus balances amount totaled \$283,193.

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

We determined that expenditures for the above federal financial reports did not reconcile to the City's accounting records thus resulting in misstatements of expenditures.

We recommend that future federal financial reports be prepared directly from the City's accounting records.

**Responses:**

The Baltimore City Health Department, Department of Housing and Community Development, Mayor's Office on Criminal Justice, Commission on Aging and Retirement Education and Office of Employment Development concur with this finding and their corrective action plans are included in Part VII – Auditees' Corrective Action Plan on Current Audit Findings.

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

**Finding #:** 00-3  
**CFDA #:** 14.241, 16.592, 17.246 / 17.250, 93.568, 93.600, 93.778, 93.926, 93.959, 93.994  
**Program Titles:** Reference below  
**Federal Agency:** Various  
**Federal Award #:** Various  
**Pass-Through:** Various

Financial Reports Should be Submitted in a Timely Manner

The Common Rule, Subpart C, Section .41, sets forth uniform reporting requirements including the timing, frequency and format of financial reports prepared and submitted by grant recipients. Of the 47 final and interim reports selected for review, we found that twelve of these reports had deviations with regard to the timing requirement as follows:

<u>GRANT TITLE</u>	<u>FEDERAL GRANT NUMBER</u>	<u>STATE GRANT NUMBER</u>	<u>DATE OF REQUIRED REPORT SUBMISSION</u>	<u>DATE REPORT WAS SUBMITTED</u>
<u>CFDA #14.241</u> Housing Opportunities for Persons with AIDS	MD06H97-0045 MD06H96-0085		9/30/99	10/28/99
<u>CFDA # 16.592</u> Local Law Enforcement Block Grant	97LBVX2832		9/30/99	Not yet submitted
<u>CFDA #17.246 / 17.250</u> Economic Dislocation & Workers' Adjustment Assistance Act/Job Training Partnership Act		34.07.01.04.982J350.30 34.07.01.04.614J350.41	9/30/99 12/31/99	10/29/99 1/31/00
<u>CFDA #93.568</u> Low-Income Energy Assistance Block Grant		CSA/EA-07/95-07/95-039	8/11/99	10/31/99
<u>CFDA#93.600</u> Headstart	03CH0207/34		9/30/99	8/15/00
<u>CFDA #93.778</u> Medical Assistance Program		MA 365 GTS	9/30/99	10/29/99
<u>CFDA #93.926</u> Healthy Start Initiative	STH-24C004-06-2 5 H96-MC00009071		10/31/98 10/31/99	8/2/00 8/2/00
<u>CFDA #93.959</u> Addiction Services Block Grant		AS 019 ABD MU505 ADP	8/31/99 8/31/99	9/15/99 9/15/99
<u>CFDA #93.994</u> Maternal & Child Health Services Block Grant		FH 397 SHN	8/31/99	9/8/99

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

We recommend that the City make an effort to meet future timing deadlines through appropriate staffing and workload scheduling and by establishing and enforcing strict timing requirements. Additionally, we recommend improving the computerized tracking of grants from the date of completion of a project and/or the end of the grant period to the date of required submission. Staff will then be more aware of the time frame remaining to submit the report.

**Response:**

The Department of Housing and Community Development, Mayor's Office on Criminal Justice, Office of Employment Development, and Baltimore City Health Department concur with this finding and their corrective action plans are included in Part VII – Auditees' Corrective Action Plan on Current Audit Findings.



CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

**Finding #:** 00-4  
**CFDA #:** 16.592, 93.568, 93.778, 93.914/93.915, 93.959, 93.994  
**Program Titles:** Local Law Enforcement Block Grant  
Low-Income Energy Assistance Block Grant  
Medical Assistance Program  
HIV Emergency Relief Project Grants  
Addiction Services Block Grant  
Maternal & Child Health Services Block Grant  
**Federal Agency:** Department of Health and Human Services  
**Federal Award #:** Various  
**Pass-Through:** Various

Obligations Incurred are Not Liquidated Within 90 Days of the End of the Funding Period

The Federal Common Rule, Subpart C, Section .23, requires that when a funding period is specified, a grantee must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period.

During the fiscal year 2000 audit, we determined that six major federal programs did not meet the 90 day liquidation requirement; however, the amounts identified for these programs after the liquidation period were otherwise allowable costs. Since the City's procedures for acquiring, paying and accounting for items and services frequently require greater than 90 days to liquidate, there are no associated questioned costs.

The Mayor's Office on Criminal Justice administers federal program number 16.592 – Local Law Enforcement Block Grant. For fiscal year 2000, costs in the amount of \$72,885 were not in compliance with the 90-day liquidation requirement.

The Department of Housing and Community Development administers federal program number 93.568 – Low-Income Energy Assistance Block Grant. For fiscal year 2000, costs in the amount of \$16,478 were not in compliance with the 90-day liquidation requirement.

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

For fiscal year 2000, the following Baltimore City Health Department federal programs and amounts were not in compliance with the 90-day liquidation requirement:

<u>Federal Program #</u>	<u>Amount</u>
93.778	\$ 216,823
93.914/93.915	1,068,139
93.959	99,780
93.994	58,135

We recommend that the City comply with stated requirements and liquidate obligations within 90 days after the end of the funding period.

**Response:**

The Mayor's Office on Criminal Justice, Department of Housing and Community Development, and Baltimore City Health Department concur with this finding and their corrective action plans are included in Part VII – Auditees' Corrective Action Plan on Current Audit Findings.

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

**Finding #:** 00-5  
**CFDA #:** 93.778  
**Program Title:** Medical Assistance Program  
**Federal Agency:** Department of Health and Human Services  
**Federal Award #:** None  
**Pass-Through:** Maryland State Department of Health and Mental Hygiene  
MA 005 EPS, MA 365 GTS

Payments Made to Vendors for Ineligible Participants

The Office of Management and Budget (OMB) Circular A-87, Attachment A, Section C, paragraphs 1b and 1j, requires that costs be allocable to federal awards and be adequately documented.

The Baltimore City Health Department (BCHD) administers federal program number 93.778 – Medical Assistance Program. During fiscal year 2000, BCHD made overpayments to vendors in the amount of \$18,549 for patient transportation. BCHD failed to adjust vendor invoices for unauthorized rides to ineligible participants. Therefore, we are questioning \$18,549 in fiscal year 2000 expenditures.

We recommend that BCHD review vendor invoices for accuracy and eligibility to ensure that payments for patient transportation be made only for authorized rides to eligible participants. We also recommend that BCHD reduce charges to the Medical Assistance Program by \$18,549.

**Response:**

The Baltimore City Health Department concurs with this finding and its corrective plan is included in Part VII – Auditees' Corrective Action Plan on Current Audit Findings.

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

**Finding #:** 00-06  
**CFDA #:** 17.253  
**Program Title:** Welfare-to-Work Grants to States and Localities  
**Federal Agency:** Department of Labor  
**Federal Award #:** Y 792-9-00-81-60  
**Pass-Through:** Maryland State Department of Labor, Licensing and Regulation

Non-compliance with Retention of Job Placement Payments

The Office of Management and Budget Circular A-133, requires that contracts or vouchers for job placement services supported by funds provided for this program must include a provision to require that at least one-half of the payment occur after an eligible individual placed into the workforce has been in the workforce for six months. This provision applies only to placement in unsubsidized jobs.

The Office of Employment Development (OED) administers federal program number 17.253 – Welfare-to-Work Grants. During fiscal year 2000, OED contracted with various subrecipient organizations to provide employment and training services to assist hard-to-employ welfare recipients into unsubsidized jobs. We reviewed a sample of these contracts to verify compliance with the retention of payments provision and found that the required 50 percent holdback provision was not incorporated into the contractual agreements. Thus, OED did not implement the holdback provision as required.

We recommend that OED include the required provision in its contracts and withhold half of the funds for six months.

**Response:**

The Office of Employment Development concurs with this finding and its corrective action plan is included in Part VII – Auditees’ Corrective Action Plan on Current Audit Findings.

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

**Finding #:** 00-07  
**CFDA #:** 93.568  
**Program Title:** Maryland Energy Assistance Program  
**Federal Agency:** Department of Health and Human Services  
**Federal Award #:** None  
**Pass-Through:** Maryland State Department of Human Resources

Notification to Applicant was Not Sent within 5 Days of Payment

The Maryland Energy Assistance Program's (MEAP) Operating Manual Chapter 8 (part VI-B), Grant Funds and Fiscal Management of Grant Funds, requires Local Administering Agencies (LAA) to "mail the Household Notification", to applicants, "within 5 days of sending the payment to the energy supplier."

Our tests of client notification disclosed that procedures were not in place to ensure that notification was made to applicants within five (5) days of sending the payment to the supplier. Thirty-three of the 75 applicants tested did not have documentation of notification of benefits. Furthermore, we found no evidence of reviews to verify that notifications of awards were being sent to all the applicants.

We recommend that all approved applicants be sent notifications and that reviews of approved applications be done by a superior officer to ensure that applicants are sent benefit award notices.

**Response:**

The Department of Housing and Community Development concurs with this finding and its corrective action plan is included in Part VII – Auditees' Corrective Action Plan on Current Findings.

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

**Finding#:** 00-08  
**CFDA#:** 20.205  
**Program Title:** Highway Planning and Construction  
**Federal Agency:** Department of Transportation  
**Federal Award#:** NBIS093, OJT-STP-0099 (999)  
**Pass-Through:** Maryland State Department of Transportation  
BC269-058-815

Federal-aid Funds Shall Not Participate in Any Costs Incurred Prior to Authorization

The Code of Federal Regulations, Section 23, Parts 1.9 and 630.106, requires that authorization to proceed be obtained before any cost is incurred in which federal funds are to participate.

The Baltimore City Department of Public Works (DPW) – Transportation, administers federal program number 20.205 – Highway Planning & Construction. During fiscal year 2000, we noted that a project charged costs in federal participating accounts prior to authorization by the Federal Highway Administration (FHWA). The amount of \$200,495 was charged for costs incurred from September 1999 through January 2000 for a project authorized effective February 1, 2000. Since no reimbursement was received from FHWA in fiscal year 2000 for these two projects, there are no associated questioned costs.

We recommend that DPW – Transportation transfers the cost to non – FHWA participating accounts, unless FHWA approves federal participation in these previously incurred cost.

**Response:**

The Department of Public Works concurs with this finding and its corrective action plan is included in Part VII – Auditees’ Corrective Action Plan on Current Audit Findings.

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

**Finding #:** 00-09  
**CFDA #:** 93.569  
**Program Title:** Community Services Block Grant  
**Federal Agency:** Department of Health and Human Services  
**Federal Award #:** None  
**Pass-Through:** Maryland State Department of Housing and Community Development

Non-compliance with Eligibility Requirements

According to the Office of Management and Budget Circular A-133 Community Services Block Grant (CSBG) Compliance Supplement, “the official poverty guideline as revised annually by HHS shall be used to determine eligibility.” A state may adopt a revised poverty guideline but it may not exceed 125 percent of the – Health and Human Services – determined poverty guidelines (42 USC 9902(2)).

Baltimore City’s Department of Housing and Community Development (DHCD) does not use any guideline to determine client eligibility under the program.

We recommend that DHCD adhere to the A-133 Compliance Supplement guidelines relating to the requirement for Eligibility for Individuals.

**Response:**

The Department of Housing and Community Development concurs with this finding and its corrective action plan is included in Part VII – Auditees’ Corrective Action Plan on Current Audit Findings.

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

Internal Control Over Compliance

**Finding #:** 00-10  
**CFDA #:** 17.253  
**Program Title:** Welfare-to-Work Grants to States and Localities  
**Federal Agency:** Department of Labor  
**Federal Award #:** Y 792-9-00-81-60  
**Pass-Through:** Maryland State Department of Labor, Licensing and Regulation

Billings For Program Income are Not Reconciled to Payment Amounts Received

The Office of Management and Budget Circular A-133 requires that gross income received which is directly generated by federal-funded projects during the grant period be recognized as program income. If cost incident to the generation of program income is authorized by federal regulations or the grant agreement, program income may be deducted from gross income to determine program income.

During fiscal year 2000, the Office of Employment Development (OED) was a participant in a contractual agreement with the Baltimore City Department of Social Services (BCDSS) to place Welfare-to-Work participants in subsidized employment positions with public or private sector employers. The agreement consists of BCDSS diverting a portion of the participant's Temporary Assistance for Needy Families grant to OED.

We reviewed OED's procedures for collecting and recording the income generated by the grant diversion program and found that there were no procedures in place to reconcile program income earned with the amounts that were actually received. The Department of Audits compared the program income invoiced by OED totaling \$144,226 to the actual receipts of \$87,574. This comparison disclosed an uncollected balance of \$56,652.

We recommend that OED establish and implement procedures requiring monthly reconciliation and resolve any uncollected balances with BCDSS.

**Response:**

The Office of Employment Development concurs with this finding and its corrective action plan is included in Part VII – Auditees' Corrective Action Plan on Current Audit Findings.



CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

**Finding #:** 00-11  
**CFDA #:** 10.558, 14.235, 14.241, 17.246 / 17.250, 93.044 / 93.045, 93.568, 93.569, 93.600, 93.778, 93.915, 93.917, 93.926, 93.959, 93.994  
**Program Title:** Various  
**Federal Agency:** Various  
**Federal Award #:** Various  
**Pass-Through:** Various

Inactive Grants Not Removed from Accounting Records in a Timely Manner

The Common Rule, Support C, Section .20, prescribes standards for financial management systems incorporating grants accounting. While the City of Baltimore financial management systems are generally in compliance with these standards, there were inadequacies in accounting for grants.

We observed a significant number of accounts carried in the City's accounting records for fourteen major federal programs as of June 30, 2000 that were established to account for operating grants received in fiscal year 1999 or earlier. These accounts are inactive (i.e., containing either relatively small surpluses, which should be returned to the grantor, or deficits, which should be charged against City general funds.

We recommend that accounts for inactive grants be closed out on a timely basis with any surplus funds returned to the grantor and any deficits transferred to City general funds.

**Response:**

The Bureau of Accounting and Payroll Services (BAPS) concurs with this finding and its corrective action plan is included in Part VII – Auditees' Corrective Action Plan on Current Audit Findings.

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

**Finding #:** 00-12  
**CFDA #:** 93.044 / 93.045  
**Program Title:** Grants for Supportive Services and Senior Centers  
**Federal Agency:** Department of Health and Human Services  
**Federal Award #:** None  
**Pass-Through:** Maryland Office on Aging  
3-24-AAA-002

Earmarking Requirements Should be Supported by the Accounting Records

The Maryland Office on Aging requires that recipient agencies spend a minimum of 15% of Title III-B funding on access services and 10% on in-home services and 5% on legal assistance during each grant year.

The Commission on Aging and Retirement Education (CARE) administers federal program number 93.044 / 93.045 – Grants for Supportive Services and Senior Centers. CARE was unable to provide documentation supporting amounts expended on access services, in-home services and legal assistance. Therefore, we were unable to determine compliance with earmarking requirements for the period under audit.

We recommend that the City develop controls and procedures to isolate the types of services for reporting purposes and that future financial reports be prepared directly from the accounting records.

**Response:**

The Commission on Aging and Retirement Education concurs with this finding and its corrective action plan is included in Part VII – Auditees' Corrective Action Plan on Current Audit Findings.

CITY OF BALTIMORE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2000  
(continued)

**Finding #:** 00-13  
**CFDA #:** 93.568  
**Program Title:** Maryland Energy Assistance Program  
**Federal Agency:** Department of Health and Human Services  
**Federal Award #:** None  
**Pass-Through:** Maryland State Department of Human Resources

Monthly Bank Reconciliations are Not Performed in a Timely Manner

The Maryland Energy Assistance Program's (MEAP) Operating Manual Chapter 8 (Section XVII), Grant Funds and Fiscal Management of Grant Fund, requires that Local Administering Agencies must complete a monthly bank reconciliation by the fifth calendar day after the bank statement is received. Each bank reconciliation must agree with the amount shown on the monthly report, and bank statement errors are to be reported to the bank within 30 days.

The Department of Housing and Community Development (DHCD) administers federal program number 93.568 – Maryland Energy Assistance Program (MEAP). We reviewed the monthly bank reconciliation performed during fiscal year 2000 and found that they were not performed in a timely manner as required. Bank statements for the period December 1999 through June 2000 were not reconciled until January 2001.

We recommend that DHCD implement procedures that require monthly bank reconciliation be performed in a consistent basis. The reconciliation should be completed by the fifth calendar day after the bank statement is received.

**Response:**

The Department of Housing and Community Development concurs with this finding and its corrective action plan is included in Part VII - Auditees' Corrective Action Plan on Current Audit Findings.

PART VI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

CITY OF BALTIMORE  
AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2000

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<p>Findings in this schedule are presented in the same order in which they appeared in the FY 1999 Single Audit report. Each finding contains number 99, 98, 97 or 96 to the left of the dash, which designates the FYs 1999, 1998, 1997 or 1996 audit report. The number to the right of the dash reflects the finding number.</p> <p><b>Fiscal Year 1999 Single Audit</b>  <b>Schedule of Findings and Questioned Costs</b>  <b>Section III - Federal Award Findings and Questioned Costs</b>  <b>Compliance With Requirements Applicable to Each Major Program</b></p>		
<b><u>Finding # 99-1</u></b>		
For federal program numbers 17.246 / 17.250, Economic Dislocation & Workers' Adjustment Assistance Act / Job Training Partnership Act, the Office of Employment Development (OED) had not received two of six required subrecipient audit reports. Additionally, questioned costs in the amount of \$15,596 were not recovered from one subrecipient. The auditors recommended that external monitoring procedures be adhered to.	Partially Corrected	<p>OED received one of the two reports. In April 2000, OED discontinued its relationship with the second subrecipient until certain fiscal and administrative matters are resolved. In FY 2001, OED implemented specific monitoring controls to ensure that all required reports are logged and reviewed by the Comptroller's Office when received. If a subrecipient fails to submit a required report in a timely fashion, OED will initiate and document follow-up actions which could include termination of the contract or other financial sanctions. Implementation date: June 2001</p> <p>Contact Person: Marcus Pollock, Deputy Director, OED</p>
For federal program numbers 93.914 / 93.915 - HIV Emergency Relief Project Grants, the Baltimore City Health Department (BCHD) had not received one of twelve required single audit reports. The auditors recommended that external monitoring procedures be adhered to.	Not Corrected	<p>BCHD has requested the outstanding report and, upon receipt, will forward the report to the auditors. Implementation date: June 2001</p> <p>Contact Person: Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD</p>

CITY OF BALTIMORE  
AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2000  
(Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<b><u>Finding # 99-2</u></b> The City charged federal program number 14.218, Community Development Block Grant (CDBG), \$900,000 for indirect costs that were not supported by an Indirect Cost Allocation Plan. The auditors questioned \$900,000 in fiscal year 1999 CDBG expenditures and recommended that the City either provide adequate documentation to establish the allowability of these costs or reduce charges to CDBG funds by \$900,000.	Corrected	
<b><u>Finding # 99-3</u></b> Reported expenditures for federal program number 10.558, Child and Adult Care Food Program, were in excess of the City's accounting records in the amount of \$7,459. The auditors recommended that the reported overstated expenditures be reduced and that future federal financial reports be prepared directly from the City's accounting records.	Partially Corrected	BCHD does prepare the financial report from the accounting records with some year end adjustments. We are in the process of completing journal entries to reflect those year end adjustments. Once completed, the reports will reconcile to the City's accounting records. Implementation date: June 2001  Contact Person: Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD
For federal program number 14.218, Community Development Block Grant, the City's accounting records were in excess of the reported expenditures in the amount of \$328,998. The auditors recommended that future federal financial reports be prepared directly from the City's accounting records.	Not Corrected	The Grantee Performance Report (GPR) will be adjusted to reflect the under-reporting of expenditures. Current and all future GPR's will be based on City accounting records and reflect such records except in cases where known errors are identified in the records. Implementation date: April 2001  Contact Person: William Colbert, Chief of Fiscal Services, DHCD

CITY OF BALTIMORE  
AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2000  
(Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
Reported expenditures for federal program number 14.241, Housing Opportunities for Persons with AIDS, were in excess of the City's accounting records in the amount of \$556,993. The auditors recommended that the reported overstated expenditures be reduced and that future federal financial reports be prepared directly from the City's accounting records.	Corrected	
Reported expenditures for federal program number 93.926, Healthy Start Initiative, were in excess of the City's accounting records in the amount of \$861,151. The auditors recommended that the reported overstated expenditures be reduced and that future federal financial reports be prepared directly from the City's accounting records.	Partially Corrected	BCHD does prepare the financial report from the accounting records with some year end adjustments. We are in the process of completing journal entries to reflect those year end adjustments. Once completed, the reports will reconcile to the City's accounting records. Implementation date: June 2001  Contact Person: Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD
Reported expenditures for federal program number 93.994, Children and Youth Services, were in excess of the City's accounting records in the amount of \$58,521. The auditors recommended that the reported overstated expenditures be reduced and that future federal financial reports be prepared directly from the City's accounting records.	Partially Corrected	BCHD does prepare the financial report from the accounting records with some year end adjustments. We are in the process of completing journal entries to reflect those year end adjustments. Once completed, the reports will reconcile to the City's accounting records. Implementation date: June 2001  Contact Person: Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD

CITY OF BALTIMORE  
AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2000  
(Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
Subrecipient expenditures for federal program number 14.241, Housing Opportunities for Persons with AIDS, in the fiscal year 1998 Annual Performance Report (APR) were not supported by reports prepared by the appropriate subrecipients in the amount of \$1,654,304. The auditors recommended that subrecipient expenditures be compiled from subrecipient reports and reported expenditures be adjusted in the fiscal year 1998 APR.	Corrected	
<b><u>Finding # 99-5</u></b> For federal program number 16.710, COPS MORE Program, the City was required to create 54 funded civilian positions. However, during fiscal year 1999, the Baltimore City Police Department (BCPD) had a net increase of 32 positions, representing a shortfall of 22 positions. The auditors recommended that the BCPD continue hiring civilians to bring the funded position level to at least 54 funded civilian positions over the number of positions at July 31, 1996.	Not Corrected	The City has imposed a hiring freeze for the remainder of the fiscal year due to a projected deficit. However, the Baltimore City Police Department (BCPD) will attempt to fill all civilian positions of a critical nature. Implementation date: Undeterminable
		Contact Person: Edward E. Ambrose, Director, Fiscal Division, BCPD
<b><u>Finding # 99-6</u></b> For federal program numbers 17.246 / 17.250, Economic Dislocation and Workers' Adjustment Assistance Act / Job Training Partnership Act, \$41,856 in costs for fiscal year 1999 was not in compliance with the requirement that all obligations incurred be liquidated not later than 90 days after the end of the funding period. The auditors recommended that the requirement be adhered to and obligations be liquidated timely.	Partially Corrected	During fiscal year 2001 as well as future periods, OED will diligently work with its vendors, subrecipients and internal staff to secure and process final invoices so that they may be paid in a timely fashion. Implementation date: Undeterminable
		Contact Person: Marcus Pollock, Deputy Director, OED



CITY OF BALTIMORE  
AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2000  
(Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
For federal program numbers 93.568, Low-Income Energy Assistance Block Grant and 93.600, CAA Children's Services - Head Start, costs in the amounts of \$16,332 and \$259,946, respectively, for fiscal year 1999 were not in compliance with the requirement that all obligations incurred be liquidated not later than 90 days after the end of the funding period. The auditors recommended that the requirement be adhered to and obligations be liquidated timely.	Partially Corrected	Costs were not in compliance with the 90 day liquidation requirement due to the late submission of subrecipients' annual expenditure reports and untimely cutoff of grant accounts. The agency will more strictly enforce subrecipient reporting deadlines and restrict charging grant accounts 90 days after the funding period ends. Implementation date: June 2001  Contact Person: William Colbert, Chief of Fiscal Services, DHCD
For federal program numbers 93.778, Medical Assistance Program, 93.914 / 93.915, HIV Emergency Relief Project Grants, 93.917, HIV Care Formula - Ryan White II, 93.926, Healthy Start Initiative, 93.959, Addiction Services Block Grant and 93.994, Maternal & Child Health Services Block Grant, a total of \$832,863 in costs for fiscal year 1999 was not in compliance with the requirement that all obligations incurred be liquidated not later than 90 days after the end of the funding period. The auditors recommended that the requirement be adhered to and obligations be liquidated timely.	Partially Corrected	Costs were not in compliance with the 90 day liquidation requirement due to the late submission of subrecipients' annual expenditure reports to BCHD. This consequently pushed subrecipient reimbursement payment past 90 days. The agency has instituted contractual penalties regarding subrecipient noncompliance and will more strictly enforce subrecipient reporting deadlines. Implementation date: Undeterminable  Contact Person: Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD
<b><u>Finding # 99-7</u></b> For federal program number 16.592, Local Law Enforcement Block Grant, interest earned on advanced grant funds was not properly credited to the program. The auditors recommended that the City process an adjustment to properly credit interest and coordinate efforts to ensure that future interest earned is properly credited to the program.	Corrected	

CITY OF BALTIMORE  
AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2000  
(Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<b><u>Finding # 99-8</u></b> For federal program number 93.778, Medical Assistance Program, payments were made to vendors for ineligible participants resulting in overpayments in the amount of \$38,128. The auditors recommended that vendor invoices be reviewed for accuracy and eligibility and that charges to the program be reduced by the questioned costs of \$38,128.	Corrected	
<b><u>Finding # 99-9</u></b> For federal program number 14.218, Community Development Block Grant, reported planning and administrative costs per the fiscal year 1998 Grantee Performance Report (GPR) exceeded the 20% limitation by \$20,535. The auditors recommended that the City more closely monitor expenditure limitations as reported on the GPR.	Corrected	
<b><u>Finding # 99-10</u></b> For federal program number 16.592, Local Law Enforcement Block Grant, the hiring of new law enforcement officers did not result in a net gain in the number of officers engaged in non-administrative public safety services as required. The auditors recommended that efforts be coordinated to fill vacant positions as soon as possible.	Partially Corrected	<p>The City has responded by having a police commissioner in office who has emphasized a recruitment and hiring policy supported by the Mayor that is intended to bring the department back to authorized strength of about 3,100 officers. Between January and November 2000, the BCPD has hired 250 police officer trainees. Currently there are only 10 vacancies for police officers. The City has authorized the BCPD to fill the remaining vacancies. Implementation date: June 2001</p> <p>Contact Persons: Peter Saar, Executive Director, MOCJ and Edward Norris, Police Commissioner, BCPD</p>

CITY OF BALTIMORE  
AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2000  
(Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<b><u>Finding # 99-12</u></b> For federal program numbers 93.044 / 93.045, Grants for Supportive Services and Senior Centers, the City did not inform subrecipients of the federal compliance requirements, failed to monitor subrecipient activities, and did not ensure that its subrecipients were having required audits performed and performing timely corrective action on audit findings. The auditors recommended that requirements regarding subrecipient monitoring be adhered to.	Corrected	
For federal program numbers 93.914 / 93.915 - HIV Emergency Relief Project Grants, the Baltimore City Health Department has not established written policies for the verification and documentation of client eligibility on the subrecipient level. The auditors recommended that requirements regarding subrecipient monitoring be adhered to.	Corrected	
<b><u>Finding # 99-13</u></b> For federal program numbers 93.044 / 93.045, Grants for Supportive Services and Senior Centers, the City was unable to provide documentation supporting amounts expended on access services and in-home services. Therefore, the auditors were unable to determine compliance with earmarking requirements. The auditors recommended that the City develop procedures to isolate the types of services and that future financial reports be prepared directly from the accounting records.	Partially Corrected	CARE has created a new chart of accounts which will facilitate the tracking of access and in-home services through the City's accounting records. The fiscal year 2002 budget submissions use these new account numbers. The enhanced documentation and tracking of these earmarking requirements will be in place beginning July 1, 2001. Implementation date: July 2001

Contact Person: J. Eric Ebling, Chief of Community Services, CARE

CITY OF BALTIMORE  
 AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
 FOR THE YEAR ENDED JUNE 30, 2000  
 (Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<b><u>Finding # 99-14</u></b> For federal program number 14.241, Housing Opportunities for Persons with AIDS, a cash drawdown was made in excess of the actual reimbursable expenditures per the City's accounting records. The auditors recommended that procedures be established to ensure that cash drawdowns are based on actual expenditures.	Corrected	
For federal program numbers 93.914 / 93.915, HIV Emergency Relief Project Grants, the City made three advance grant payments to subrecipients totaling \$268,237, after the beginning of the grant period rather than reimbursing the subrecipients for actual expenditures. These advance payments were not in compliance with existing cash management requirements and a violation the City's own internal control procedures. The auditors recommended that payments to subrecipients be based on actual expenditures.	Partially Corrected	BCHD is in the process of redefining the current method of payment. As allowed under HHS CFR Title 45, Part 74.22, working capital advances will be allowed for those subrecipients that the BCHD has determined do not have sufficient working capital under the reimbursement method of payment. After the initial advance, those subrecipients will be reimbursed for actual expenditures. Implementation date: March 2001
		Contact Person: Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD
<b><u>Finding # 99-15</u></b> For federal program numbers 93.914 / 93.915, HIV Emergency Relief Project Grants, the City did not adequately document and track non-federal resources for HIV related activities. Therefore, the auditors were not able to determine if the City's level of effort was being maintained from year to year. The auditors recommended that the City develop procedures that ensure the City's level of effort is properly documented.	Corrected	

CITY OF BALTIMORE  
 AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
 FOR THE YEAR ENDED JUNE 30, 2000  
 (Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<b><u>Finding # 99-16</u></b>		
For federal program number 93.568, Low-Income Home Energy Assistance Block Grant, ten out of 75 client applications tested for fiscal year 1998 did not include the required proof of income. Therefore, the auditors were unable to determine client eligibility. The auditors recommended that income documentation procedures be established to ensure that income may be verified during the client eligibility and application process.	Corrected	
 <b>Fiscal Year 1998 Single Audit</b>		
<b>Schedule of Findings and Questioned Costs</b>		
<b>Section III - Federal Award Findings and Questioned Costs</b>		
<b>Compliance With Requirements Applicable to Each Major Program</b>		
 <b><u>Finding # 98-1</u></b>		
For federal program numbers 17.246 / 17.250, Economic Dislocation & Workers' Adjustment Assistance Act / Job Training Partnership Act, the Office of Employment Development (OED) had not received two of ten required subrecipient audit reports. The auditors recommended that external monitoring procedures be adhered to.	Partially Corrected	OED has not received copies of these reports. Consequently, there are no current or pending contractual relationships at this time between OED and either organization. In FY 2001, OED implemented specific monitoring controls to ensure that all required reports are logged and reviewed by the Comptroller's Office when received. If a subrecipient fails to submit a required report in a timely fashion, OED will initiate and document follow-up actions which could include termination of the contract or other financial sanctions. Implementation date: June 2001
Contact Person: Marcus Pollock, Deputy Director, OED		

CITY OF BALTIMORE  
 AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
 FOR THE YEAR ENDED JUNE 30, 2000  
 (Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
For federal program numbers 93.914 / 93.915 - HIV Emergency Relief Project Grants and HIV Emergency Relief Formula Grants, 93.926 - Healthy Start Initiative, and 93.994 - Maternal and Child Health Services Block Grant, the Baltimore City Health Department (BCHD) had not received six of twenty one required single audit reports. BCHD did not have written procedures to ensure that subrecipient audits were performed and received by BCHD, and that prompt corrective action was taken. The auditors recommended that written external monitoring procedures be established and that such procedures be adhered to.	Corrected	
<b><u>Finding # 98-2</u></b> The City charged federal program number 14.218, Community Development Block Grant (CDBG), \$1,689,000 for indirect costs that were not supported by an Indirect Cost Allocation Plan. The auditors questioned \$1,689,000 in fiscal year 1998 CDBG expenditures and recommended that the City either provide adequate documentation to establish the allowability of these costs or reduce charges to CDBG funds by \$1,689,000.	Corrected	
<b><u>Finding # 98-4</u></b> Reported expenditures for federal program number 14.241, Housing Opportunities for Persons with AIDS, were in excess of the City's accounting records in the amount of \$40,272. The auditors recommended that the reported overstated expenditures be reduced and that future federal financial reports be prepared directly from the City's accounting records.	Corrected	

CITY OF BALTIMORE  
AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2000  
(Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
Reported revenues and expenditures for federal program numbers 93.044 / 93.045, Grants for Supportive Services and Senior Centers, were in excess of the City's accounting records in the amount of \$267,047 and \$301,414, respectively. The auditors recommended that the reported overstated revenues and expenditures in this report be reduced and that future federal financial reports be prepared directly from the City's accounting records.	Not Corrected	CARE staff recently met with the new Chief of Planning and Operations and fiscal staff of the Maryland Department of Aging (MDOA) and outlined the audit issues. A letter detailing the issues will be submitted to MDOA. Upon review, MDOA will advise CARE whether administrative relief on the remaining items is warranted or funds are due back to MDOA. Implementation date: June 2001  Contact Person: J. Eric Ebling, Chief of Community Services, CARE
<b><u>Finding # 98-7</u></b> For federal program number 20.205, Highway Research, Planning and Construction Grants, the City charged \$32,188 for ineligible overhead costs and \$16,534 for ineligible employee salary costs to the program during fiscal year 1998. The auditors questioned \$41,414 in federal reimbursement for ineligible costs totaling \$48,722, billed at federal participation of 85% and recommended that procedures be changed to ensure only eligible overhead and salaries be charged to participating accounts.	Corrected	

CITY OF BALTIMORE  
AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2000  
(Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<b><u>Finding # 98-8</u></b> For federal program number 16.710, COPS Ahead Program, the City was required to create 136 sworn positions. However, during fiscal year 1998, the Baltimore City Police Department (BCPD) had a net increase of 98 positions, representing a shortfall of 38 positions. The auditors recommended that the BCPD continue hiring police officers to bring the funded position level to at least 136 funded positions over the number of positions at October 1, 1994.	Not Corrected	Since BCPD disagrees with this finding and asserts that the COPS UHP grant funds were used to supplement, and not supplant, existing funds, there is no planned corrective action.
		Contact Person: Edward E. Ambrose, Director, Fiscal Division, BCPD
<b><u>Finding # 98-10</u></b> For federal program numbers 93.044 / 93.045, Grants for Supportive Services and Senior Centers, the City did not inform subrecipients of the federal compliance requirements, failed to monitor subrecipient activities, and did not ensure that its subrecipients performed timely corrective action on audit findings. The auditors recommended that requirements regarding subrecipient monitoring be adhered to.	Corrected	



CITY OF BALTIMORE  
 AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
 FOR THE YEAR ENDED JUNE 30, 2000  
 (Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
For federal program numbers 93.914 / 93.915 - HIV Emergency Relief Project Grants / HIV Emergency Relief Formula Grants, 93.926 - Healthy Start Initiative, 93.959 - Block Grants for the Prevention and Treatment of Substance Abuse, and 93.994 - Maternal and Child Health Services Block Grant, the Baltimore City Health Department (BCHD) did not adequately perform internal monitoring of their subrecipients. Out of the 48 subrecipients for the above federal programs, BCHD's monitoring unit only monitored eleven during fiscal year 1998. The auditors recommended that requirements regarding subrecipient monitoring be adhered to.	Corrected	
<b><u>Finding # 98-11</u></b> For federal program numbers 93.914 / 93.915, HIV Emergency Relief Project Grants and HIV Emergency Relief Formula Grants, \$1,178,872 in costs for fiscal year 1998 was not in compliance with the requirement that all obligations incurred be liquidated not later than 90 days after the end of the funding period. The auditors recommended that the requirement be adhered to and obligations be liquidated timely.	Partially Corrected	Costs were not in compliance with the 90 day liquidation requirement due to the late submission of subrecipients' annual expenditure reports to BCHD. This consequently pushed subrecipient reimbursement payment past 90 days. The agency has instituted contractual penalties regarding subrecipient noncompliance and will more strictly enforce subrecipient reporting deadlines. Implementation date: Undeterminable  Contact Person: Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD

CITY OF BALTIMORE  
AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2000  
(Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<b>Finding # 98-12</b> For federal program numbers 93.044 / 93.045, Grants for Supportive Services and Senior Centers, the City was unable to provide documentation supporting amounts expended on access services and in-house services. Therefore, the auditors were unable to determine compliance with earmarking requirements. The auditors recommended that the City develop procedures that will adequately document the City's compliance with earmarking requirements of the program.	Partially Corrected	CARE has created a new chart of accounts which will facilitate the tracking of access and in-home services through the City's accounting records. The fiscal year 2002 budget submissions use these new account numbers. The enhanced documentation and tracking of these earmarking requirements will be in place beginning July 1, 2001. Implementation date: July 2001  Contact Person: J. Eric Ebling, Chief of Community Services, CARE
<b>Finding # 98-13</b> For federal program numbers 93.914 / 93.915, HIV Emergency Relief Project Grants and HIV Emergency Relief Formula Grants, the City made four advance grant payments to subrecipients totaling \$148,323, after the beginning of the grant period rather than reimbursing the subrecipients for actual expenditures. These advance payments were not in compliance with existing cash management requirements and a violation the City's own internal control procedures. The auditors recommended that payments to subrecipients be based on actual expenditures.	Partially Corrected	BCHD is in the process of redefining the current method of payment. As allowed under HHS CFR Title 45, Part 74.22, working capital advances will be allowed for those subrecipients that the BCHD has determined do not have sufficient working capital under the reimbursement method of payment. After the initial advance, those subrecipients will be reimbursed for actual expenditures. Implementation date: March 2001  Contact Person: Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD

CITY OF BALTIMORE  
AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2000  
(Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<b><u>Findings # 98-14</u></b> For federal program numbers 93.914 / 93.915, HIV Emergency Relief Project Grants and HIV Emergency Relief Formula Grants, the City did not adequately document and track non-federal resources for HIV related activities. Therefore, the auditors were not able to determine if the City's level of effort was being maintained from year to year. The auditors recommended that the City develop procedures that ensure the City's level of effort is properly documented.	Corrected	
<b><u>Finding # 98-15</u></b> For federal program number 93.568, Low-Income Home Energy Assistance Block Grant, twelve out of 112 client applications tested for fiscal year 1998 did not include the required proof of income. Therefore, the auditors were unable to determine client eligibility. The auditors recommended that income documentation procedures be established to ensure that income may be verified during the client eligibility and application process.	Corrected	

CITY OF BALTIMORE  
AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2000  
(Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<b>Fiscal Year 1997 Single Audit</b> <b>Schedule of Findings and Questioned Costs</b> <b>Section III - Federal Award Findings and Questioned Costs</b> <b>Compliance With Requirements Applicable to Each Major Program</b>		
<b><u>Finding # 97-1</u></b>		
The City charged the \$39,000 fiscal year 1996 deficit for federal program number 93.568 - Low-Income Home Energy Assistance Block Grant - Maryland Energy Assistance Program (MEAP) to the fiscal year 1997 MEAP grant. The auditors questioned \$39,000 in fiscal year 1997 MEAP expenditures and recommended that the City remove the ineligible charges and use nonfederal fund sources to cover future program deficits.	Not Corrected	DHCD will request the State to grant a waiver for the \$39,000 in fiscal year 1996 costs charged to the fiscal year 1997 MEAP grant. Implementation date: Undeterminable
		Contact Person: William Colbert, Chief of Fiscal Services, DHCD
<b><u>Finding # 97-2</u></b>		
The City charged federal program number 14.218, Community Development Block Grant (CDBG), \$291,000 for indirect costs that were not supported by an Indirect Cost Allocation Plan. The auditors questioned \$291,000 in fiscal year 1997 CDBG expenditures and recommended that the City either provide adequate documentation to establish the allowability of these costs or reduce charges to CDBG funds by \$291,000.	Corrected	

CITY OF BALTIMORE  
AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2000  
(Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<b><u>Finding # 97-5</u></b> Reported expenditures for federal program number 93.568, MEAP, were in excess of the City's accounting records in the amount of \$16,469. The auditors recommended that the overstated expenditures in this report be reduced and that future final financial reports be prepared directly from the City's accounting records.	Not Corrected	DHCD is currently reviewing the accounting records regarding the report and will either adjust the accounting records or file a revised report. Implementation date: Undeterminable  Contact Person: William Colbert, Chief of Fiscal Services, DHCD
Reported expenditures for federal program number 93.994 were in excess of the City's accounting records for the Comprehensive Children and Youth Services program for fiscal year 1997 in the amount of \$851,719. The auditors recommended that the overstated expenditures in this report be reduced and that future final financial reports be prepared directly from the City's accounting records.	Corrected	
<b><u>Finding # 97-10</u></b> For federal program 17.250, Job Training Partnership Act, for 17 of 26 subrecipients, the City did not have the required financial and compliance audits performed. For the nine remaining subrecipients which had audits performed, the City did not have three of the reports on file and did not take timely corrective action on two reports containing questioned costs totaling \$4,151. The auditors recommended that the City strictly adhere to federal guidelines regarding monitoring subrecipients as required.		We believe this audit finding is no longer valid and does not warrant further action. Two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse, the grantor is not currently following up with the auditee on the audit finding, and a management decision was not issued. Therefore, this finding will no longer appear on the Auditees' Summary Schedule of Prior Audit Findings.

CITY OF BALTIMORE  
AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2000  
(Continued)

<u>Finding Number/Finding</u>	<u>Status</u>	<u>Planned Corrective Action</u>
<b>Fiscal Year 1996 Single Audit</b> <b>Part V - Compliance With General Requirements</b>		
<b><u>Finding # 96-1a.1</u></b> Reported expenditures for the months of September 1994, June 1995, and March 1996 for federal program number 10.558 were in excess of the City's accounting records for the Child and Adult Care Food Program in the amount of \$34,039. The auditors recommended that the overstated expenditures in these reports be reduced.		We believe this audit finding is no longer valid and does not warrant further action. Two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse, the grantor is not currently following up with the auditee on the audit finding, and a management decision was not issued. Therefore, this finding will no longer appear on the Auditees' Summary Schedule of Prior Audit Findings.
<b><u>Finding # 96-1a.2</u></b> Reported expenditures for federal program number 93.994 were in excess of the City's accounting records for three grants, Lead Paint Poisoning Prevention (fiscal years 1991, 1994 and 1996), Comprehensive Specialty Care Management (fiscal years 1994 and 1995), Comprehensive Children and Youth Services (fiscal years 1991, 1992, 1993 and 1996) in the amount of \$65,935. The auditors recommended that the overstated expenditures in these reports be reduced.	Corrected	

PART VII

CORRECTIVE ACTION PLAN ON CURRENT  
AUDIT FINDINGS

CITY OF BALTIMORE  
AUDITEE'S CORRECTIVE ACTION PLAN ON CURRENT AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2000

<u>Finding Number/Finding</u>	<u>Contact Person</u>	<u>Planned Corrective Action</u>	<u>Anticipated Completion Date</u>
Findings in this schedule are presented in the same order in which they appear in the Auditor's Schedule of Findings and Questioned Costs - Section III, Federal Award Findings and Questioned Costs. The following abbreviations have been used for City agencies: Baltimore City Health Department (BCHD); Department of Housing and Community Development (DHCD); Mayor's Office on Criminal Justice (MOCJ); Office of Employment Development (OED); Department of Public Works (DPW); Commission on Aging and Retirement Education (CARE); and Bureau of Accounting and Payroll Services (BAPS).			
<b><u>Finding # 00-1</u></b> City Agencies are Not Adhering to Federal Requirements Regarding External Monitoring of Subrecipients	Marcus Pollock, Deputy Director, OED	The two subrecipients which did not have the required financial and compliance audits performed have been notified of the requirement. Their failure to adhere to this requirement as well as other noncompliance issues has resulted in OED not renewing their contract.	Immediately
	Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD	BCHD has adhered to all monitoring requirements except that it has not received two of the required audit reports from its subrecipients. BCHD is diligently trying to obtain one of these reports from the subrecipient. The second subrecipient only submitted a financial statement audit to BCHD. This subrecipient is a hospital and its auditors do not believe the subrecipient is required to have an A-133 single audit performed.	June 2001
<b><u>Finding # 00-2</u></b> Financial Reports Should be Supported by the Underlying Accounting Records	Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD	BCHD is in the process of completing year end adjustments to FY 1999 and 2000 records. Once completed, the reports will reconcile to the City's accounting records.	June 2001



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(Continued)

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	William Colbert, Chief of Fiscal Services, DHCD	Community Development Block Grant - DHCD concurs that the Grantee Performance Report (GPR) understated expenditures and that the incorrect unexpended balance was carried forward from the prior year. DHCD is now reconciling agency records to Level III expenditures. The amended GPR financial summary form will be sent to HUD prior to the submission of the FY 2001 GPR.	June 2001
	William Colbert, Chief of Fiscal Services, DHCD	Housing Opportunities for Persons With AIDS - The fiscal year 1999 Annual Progress Report was revised and resubmitted in January 2001. Additionally, DHCD has hired a new Program Manager and a Finance Manager to prevent these problems in the future.	January 2001
	April Dukes, Fiscal Officer, MOCJ	MOCJ will review the costs charged to Round I of the Local Law Enforcement Block Grant (LLEBG) on the City's records in conjunction with the other agencies participating in the LLEBG program. Costs not properly assigned to Round I LLEBG will be reassigned to the proper accounts. If necessary, the report for Round I will be revised to agree to the underlying accounting records.	December 2001
	Marcus Pollock, Deputy Director, OED	OED will put procedures in place to close accounts in a timely manner. Additionally, OED will request that Accounting Operations freeze accounts after close-out to prevent future transaction activity.	June 2001

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	J. Eric Ebling, Chief of Community Services, CARE	CARE is confident that the necessary supporting documentation is available and will be provided. Additionally, the agency has restructured its Chart of Accounts, effective July 1, 2001, by establishing activities and sub-activities to address the federal requirements that are unique to our agency, allowing us to better track expenditures by program and type of service. This finding was caused by the loss of a key accounting employee who left during the preparation of the financial reports included in this audit. We have since interviewed for this position and will fill it by April 2001 with a candidate having both computer and accounting experience.	September 2001
<b><u>Finding # 00-3</u></b>			
Financial Reports Should be Submitted in a Timely Manner	William Colbert, Chief of Fiscal Services, DHCD	DHCD is continually working on procedures that generate reports in a timely manner for all programs.	June 2001
	April Dukes, Fiscal Officer, MOCJ	MOCJ will continue its efforts in coordinating with the other City agencies and non-profit organizations participating in the LLEBG program toward the more timely preparation of the report. MOCJ fully understands the importance of the deadlines. MOCJ has sought assistance from BAPS Grants Accounting staff to meet the challenges relating to this grant.	June 2001
	Marcus Pollock, Deputy Director, OED	OED has implemented procedures and will continue to monitor these procedures to ensure that financial reports are submitted timely.	June 2001

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	Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD	During fiscal year 2000, approximately 95% of the BCHD reports were submitted on time. The remainder were not submitted until after the due dates (with the understanding of the grantor agencies), due to our late receipt of subrecipient reports. Several corrective measures have been put into effect, including penalizing the subrecipients who do not adhere to the reporting guidelines.	June 2001
<b><u>Finding # 00-4</u></b> Obligations Incurred are Not Liquidated Within 90 Days of the End of the Funding Period	April Dukes, Fiscal Officer, MOCJ	Costs were not in compliance with the 90 day liquidation rule due to overlap among the various rounds of the LLEBG program that were in effect. MOCJ will review these costs with the other agencies in the LLEBG program in order to assign those costs that are applicable to LLEBG to the proper round of the program. MOCJ will caution the other agencies to adhere to the time frame for grant expenditures.	June 2001
	William Colbert, Chief of Fiscal Services, DHCD	Maryland Energy Assistance Program (MEAP) - Although the requisition process to purchase a new van for MEAP began in fiscal year 1998, the Board of Estimates approval date didn't occur until November 1999. DHCD will increase efforts to ensure that obligations incurred are liquidated within 90 days of the end of the funding period.	June 2001

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	Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD	Costs were not in compliance with the 90 day liquidation requirement due to the late submission of subrecipients' annual expenditure reports. This consequently pushed subrecipient reimbursement payments past 90 days. The agency has instituted contractual penalties regarding subrecipient noncompliance and will more strictly enforce subrecipient reporting deadlines.	Undeterminable
<b><u>Finding # 00-5</u></b> Payments Made to Vendors for Ineligible Participants	Bhupendra Thakkar, Chief of Fiscal and Grants, BCHD	Starting in April 2000, vendor invoices are reviewed for accuracy and eligibility as a prerequisite to approval and processing for payment. The overpayment amount of \$18,549 was appropriately adjusted in December 2000.	December 2000
<b><u>Finding # 00-6</u></b> Noncompliance With Retention of Job Placement Payments	Marcus Pollock, Deputy Director, OED	It is OED's belief that the referenced regulation is applicable to performance-based contracts where job placement service is a stand-alone feature. The Welfare-to-Work Program Model operated by OED bundles a number of services, including job placement, into one package (one price for all) and job placement is not a stand-alone feature nor is it utilized by all Program participants. OED will submit a formal waiver request to the Department of Labor in regard to the subject regulation.	June 2001

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<b><u>Finding # 00-7</u></b> Notification to Applicant was not Sent Within 5 Days of Payment	William Colbert, Chief of Fiscal Services, DHCD	MEAP encountered computer problems regarding benefits award letters. MEAP will review current procedures and make the appropriate adjustments to ensure that applicants are sent benefits award notices in a timely manner.	Immediately
<b><u>Finding # 00-8</u></b> Federal-Aid Funds Shall Not Participate in Any Costs Incurred Prior to Authorization	Robert Elliott, Fiscal Officer, DPW	The Bureau of Transportation (BOT) of the Department of Public Works began incurring costs in the FHWA participating account after approval by the City of the contract for this project. This approval was also prior to the effective date of authorization by FHWA. BOT will seek FHWA approval of federal participation in these previously incurred costs. Any previously incurred costs for which FHWA approval is not obtained will be transferred to a nonparticipating account.	June 2001
<b><u>Finding # 00-9</u></b> Noncompliance With Eligibility Requirements	William Colbert, Chief of Fiscal Services, DHCD	DHCD has reorganized the Human Service Centers and the centers are now using the official poverty guidelines for determination of eligibility.	March 2001
<b><u>Finding # 00-10</u></b> Billings for Program Income are Not Reconciled to Payment Amounts Received	Marcus Pollock, Deputy Director, OED	OED will implement procedures requiring reconciliation of amounts invoiced for program income to amounts actually received and will make the appropriate adjustments to OED's records in a timely fashion.	June 2001

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<b><u>Finding # 00-11</u></b> Inactive Grants Not Removed from Accounting Records on a Timely Manner	Robert O. Duncan, Chief, BAPS	BAPS does not remove an account from the accounting records without consent of the grantee agency. The grantee agency will not close out a grant until the grantor accepts a final report. BAPS will work with the grantee agency to accelerate the close out process. Additionally, BAPS will impose restrictions on the access to grant accounts 120 days after the close of the grant year or grant termination date.	June 2001
<b><u>Finding # 00-12</u></b> Earmarking Requirements Should be Supported by the Accounting Records	J. Eric Ebling, Chief of Community Services, CARE	CARE is confident that the necessary supporting documentation is available and will be provided. Additionally, the agency has restructured its Chart of Accounts, effective July 1, 2001, by establishing activities and sub-activities to address the earmarking requirements and to reduce the need for salary transfers.	June 2001
<b><u>Finding # 00-13</u></b> Monthly Bank Reconciliations are Not Performed in a Timely Manner	William Colbert, Chief of Fiscal Services, DHCD	MEAP will work to ensure that bank reconciliations are performed in a timely manner.	Immediately